Incumbered Estates, in Sud,
admn. report,
1910-11, 1911-12, 1913-14 &
1914-15

00133822

BOMBAY BRANCH
OF THE
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No. 732 of 1911.

REVENUE DEPARTMENT.

Camp of the Commissioner in Sind,
18th December 1911.

Administration Report of the Incumbered Estates in Sind for 1910-11.

Submitted to Government.

2. The progress in the discharge of estates was satisfactory this year. The number of applications received for protection was higher than in any of the preceding five years, the number of admissions being equal to that in the previous year.

3. A satisfactory improvement has taken place in the payment of land revenue demand on account of the current year and also of the previous years' arrears, the percentage in the case of the former being 93·60 and in the case of the latter 53·12 as against 89·82 and 28·79 respectively of the previous year. Debts to the extent of a little less than one and a half lakhs have been paid off. The report shows that the recovery of amounts due to the Department received proper attention and care.

4. The number of claims filed during the year under report rose from 134 to 191 and the number disposed of was 177, the same as in the previous year. This year some progress was made in the preparation of liquidation schemes, but there is still room for improvement in this respect.

5. The progress in the education of boys connected with the estates continued to be satisfactory.

6. The improvement in the credit of the Department has been well maintained. The demand of the Government 8 per cent. loan was paid off during the year and there will be no further necessity for borrowing from Government as the Manager can now negotiate loans at lower rates in the open market. The Commissioner agrees with the Manager's views expressed in paragraph 12 of the report regarding the policy of raising money by loans from estates under his superintendence as Court of Wards.

7. On the whole the year has been satisfactory, and Mr. Webb and the officers under him deserve credit for the successful working of the Department.

A. D. YOUNGHUSBAND,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

L (iv) 385—a

00133822

No. T-1197 of 1911.

SIND INCUMBERED ESTATES OFFICE,

Camp Hyderabad, 3rd October 1911.

From

M. WEBB, ESQUIRE, I. C. S.,
Manager, Incumbered Estates in Sind,

To

THE COMMISSIONER IN SIND.

SIR,

I have the honour to submit the Administration Report of the Incumbered Estates Department for the year ending 31st July 1911.

Personnel.

2. The department was in charge of the following officers during the year:—

Mr. J. R. Martin, I. C. S., August 1st to August 17th, 1910.

Mr. J. W. Smyth, I. C. S., August 18th to November 20th, 1910.

I myself have been in charge for the rest of the year.

Progress of the department.

3. The year opened with 302 estates under management. 56 of these were discharged during the year, and 26 new estates were admitted. 272 estates therefore were under management at the close of the year.

Of the estates released, 51 were discharged after paying off their liabilities, under section 27 of the Act, and 5 under section 19. Of the latter, one was relinquished at the request of the owner, and 4 because the only object of their taking protection was to avoid process for the recovery of Government arrears.

The discharge of 22 estates more was prevented by the non-recovery of arrears. In 11 of these cases the arrears were due from the estate owners themselves. The discharge of 6 estates by sale has been sanctioned and besides these 20 are likely to be discharged during the coming year in the ordinary course. It is probable therefore that 48 estates will be discharged in the next twelve months.

41 applications for protection were pending at the beginning of the year, and 95, as against 87 of the previous year, were received during its course. Reports on 89 were submitted, 26 being admitted and 63 rejected. 47 were still under investigation at the close of the year, and of these 6 have since been rejected and 4 admitted.

The reasons for rejection were the usual ones, namely, failure to supply the necessary details and lack of the proper qualifications.

Future prospects.

4. The table given below shows the progress of the department since the passing of the Act.

Year.	Number admitted.	Number relinquished.	Total number under management.	Increase.	Decrease.
1897-1898	383	2	381	381	...
1898-1899	116	16	481	100	...
1899-1900	55	37	499	18	...
1900-1901	62	40	521	22	...
1901-1902	25	22	524	3	...
1902-1903	32	31	525	1	...
1903-1904	15	40	500	...	25
1904-1905	24	40	484	...	16
1905-1906	7	49	442	...	42
1906-1907	19	65	396	...	46
1907-1908	14	68	342	...	54
1908-1909	29	64	307	...	35
1909-1910	26	31	302	...	5
1910-1911	26	56	272	...	30

The number of estates admitted during the year under report has only been exceeded in two years since the first rush when the present department was opened. The readiness of indebted zamindars to avail themselves of the advantages of management shows no signs of decreasing, and when the abnormal number of estates admitted during the first four years have been finally discharged, it will probably be found that an average number of about 200 estates will be retained under management from year to year. At the same time the number of estates under the Court of Wards is at present increasing rapidly, so that it is unlikely that the number of estates under the two amalgamated departments will decrease to such an extent as to render the economical management of them impossible.

Leases.

5. Of the 328 estates under management 253 were wholly leased as follows:—

To outsiders	88
To estate owners	72
Part to outsiders and part to owners ...	93
	253

7 were partly leased as under:—

To outsiders	5
To owners	2
	7

Of the remaining 68 estates, 25 were discharged before the crops were ready, 16 came under protection after the crops had been removed, 11 were managed departmentally, 3 are patadari alienations, 9 are partly patadaris, partly arable land leased to outsiders, and of 4 the estate owners were allowed to remove the produce on promising to pay off the outstanding liabilities, a promise which they failed to fulfil.

The policy of leasing estates where possible to their owners was the same as has been observed in former years and no further comment is needed on it.

Results of working.

6. The general results of the working of the estates are summarized in Appendix I.

The aggregate income of the estates during the year was Rs. 6,36,527, which is larger than that of last by Rs. 1,614, in spite of the smaller number of estates under management. The increase however is not due to any expansion of the regular income but to the inclusion of the money realised from a number of unsatisfactory estates which have been discharged by sale.

The arrears due to the department at the opening of the year amounted to Rs. 1,58,848 and the demand for the year to Rs. 6,27,334 making a total of Rs. 7,86,182. Out of this sum Rs. 6,36,527 were recovered leaving a balance at the end of the year of Rs. 1,49,655. This sum includes Rs. 8,818, the recovery of which was prevented by Civil Court injunctions and Rs. 34,893 for which postponement was granted as under :—

	Rs.
By the Manager to estate owner lessees ...	10,651
By the Manager to outside lessees ...	24,242
	34,893

The balance is accounted for as follows :—

(i) Rs. 35,256 due from estate owners, against whom it is not at present advisable to take compulsory measures.

(ii) Rs. 8,493 under dispute.

(iii) Rs. 14,181 due from lessees as assessment for 1910-11, but not reported by the taluka offices as being due until the close of the year. Process for the recovery of this amount is being issued.

(iv) Rs. 48,014 under ordinary process of recovery. The percentage of recoveries to demands in the case of outside lessees was 84·58 as compared with 85·9 last year. This slight decrease calls for no comment. In the case of estate owners it was 70·68 as against 57·95 last year and 47·53 the year before, a satisfactory increase which seems to show the estate owners are beginning to realise that unless they exert themselves to pay their dues they will not be given the leases of their estates. As has been pointed out however in previous reports the arrears due from estate owners are generally irrecoverable. This is true whether they are shown as postponed or merely as arrears, the former being simply a polite term used in the case of owners who appear to be doing their best, in order to enable them to avoid being marked down as defaulters and so losing their leases.

The following figures show the results of the three forms of management.

I.—Income from leases.

	Rs.
(1) Lease money	2,07,468
(2) Assessment	1,97,677

II.—Income from land given to estate owners for maintenance.

(1) Amount adjusted as maintenance ...	16,608
(2) Assessment recovered from estate owners on such lands	7,892

III.—Gross produce of lands managed departmentally.

(1) Amount charged as assessment	4,320
(2) Net profit recovered	3,831

Besides this amount a sum of Rs. 850 is due from *haris* on account of *dan* or *erio* (cash rent). Departmental management was more successful this year as a net profit equal to a little more than one assessment was realized.

The expenditure of the department may be summarized as under:—

	Rs.
(i) Assessment paid	2,67,900
(ii) Maintenance	1,31,909
(iii) Miscellaneous	87,599
(iv) Payments to creditors	1,42,587
(v) Cultivation expenses	21,588
(vi) Repayment of loans	32,370
(vii) Interest on promissory notes adjusted to maintenance expenses ...	2,550
(viii) Cost of management 1909-10 ...	44,621
Do. do. 1910-11 (paid in advance) ...	39,960
Total Rs.	7,71,084

Claims.

7. Twenty-nine claims for Rs. 59,649 were pending at the beginning of the year. 8 of these for Rs. 9,273 were against estates which were relinquished under section 19, so that 21 remained to be disposed of. 191 new claims for Rs. 1,50,962 were filed during the course of the year, as against 134 for Rs. 1,74,590 filed during the previous year.

Of the total 212,177 for Rs. 1,73,520 were decided, Rs. 82,466 being awarded.

Appeals and their results.

There were 16 appeals against the Manager's decisions with the following results.

	Appeals.	Rejected.	Modified.
Mr. Martin ...	... 5	3	2
„ Smyth ...	... 5	4	1
„ Webb ...	... 6	6	0

One of the decisions of Mr. Martin was modified in accordance with the report of the Manager himself.

Liquidation schemes.

8. Of the 272 estates under management, liquidation schemes for 200 had been sanctioned in previous years, and 14 were sanctioned during the year under report, as against 9 in the previous year. Three more have since been sanctioned, and of the remaining 55 estates, 2 have since been relinquished under section 19, 26 are newly admitted, and the submission of proposals for 27 has been deferred until their prospects can be more accurately gauged.

Indebtedness.

9. The aggregate indebtedness of the estates under management at the beginning of the year was Rs. 16,15,101. This was increased to Rs. 17,02,398 by the following items:—

	Rs.
Awarded on claims	82,466
Awarded on appeal by the Commissioner ...	1,791
Share of lease money due by estate No. 781 to estate No. 759 ...	3,040

The last item has been shown as a debt to estate No. 759, as this estate was released before the adjustment of accounts. Against this amount Rs. 8,09,748 (including rebates amounting to Rs. 20,605) had been paid in previous years. During the year Rs. 1,42,587 were paid and rebates amounting to Rs. 3,477 were obtained, bringing the total reduction effected by the end of the year to Rs. 9,55,812. The amount still outstanding therefore amounts to Rs. 7,46,586. There has been both an increase in the payments to creditors and a decrease in the total liability but not of such an extent in either case as to require comment.

10. The balance of the 8 per cent. Government loan was paid off during the year. No further loan on these terms will be raised, as money can now be obtained at lower rates in the open market.

Government loan.

Taccavi.

11. Details are shown in Appendix 11 and no remarks are necessary.

12. The opening debit balance amounted to Rs. 59,300, Rs. 16,900 were borrowed during the year, and interest amounting to Rs. 3,592 had to be paid. The new loans were raised for the following purposes :—

Private loan.

Rs. 6,600 at $5\frac{1}{2}$ per cent. to pay off loans bearing interest at $5\frac{3}{4}$ per cent.
„ 5,500 at $5\frac{1}{2}$ per cent. to pay off creditors who offered a rebate.
„ 3,800 at 5 per cent. to pay off creditors as above.
„ 1,000 at 5 per cent. to repay loans bearing interest at $5\frac{3}{4}$ per cent.

Of the total sum of Rs. 79,792 thus due Rs. 24,992 were paid off during the year, leaving a balance of Rs. 54,800, bearing interest as under :—

Rs. 23,500 at $5\frac{3}{4}$ per cent.
„ 27,500 at $5\frac{1}{2}$ „
„ 3,800 at 5 „

The loan at 5 per cent. was borrowed from one of the estates under the Court of Wards. Now that the Remembrancer for Legal Affairs has given his opinion, which has been endorsed by Government, that the Court of Wards is not limited to investing the funds of estates in trust securities, there appears to be no reason why the whole of the outstanding loans at $5\frac{3}{4}$ and $5\frac{1}{2}$ per cent. should not be replaced by loans borrowed at a lower rate of interest from the Court of Wards. The Court of Wards being also the Manager is in an exceptionally favourable position for judging the soundness of the security on which such a loan is advanced. The interest charged (5 per cent.) is one per cent. at least higher than can be obtained from any equally safe investment while it is a half per cent. lower than that on which loans can be raised at present in the open market. The arrangement therefore is beneficial to both parties. A similar use of funds of Court of Wards estates has been allowed for years in other provinces.

13. Twenty three original civil suits were pending when the year opened. In 16 of these the Manager was a *pro-forma* party, in 6 he was defendant, and in 1 plaintiff. Fourteen fresh suits were filed during the year. In these the Manager was a *pro-forma* party in 5, defendant in 6, and plaintiff in 3.

Litigation.

Sixteen suits were disposed of with the following results :—

	Suits in which the Manager was		
	Defendant.	*Pro-forma* party.	Plaintiff.
In favour of the Manager	5	2	...
Against the Manager	...	2	2
Compromised	...	3	...
Written off	...	2	...
Total ...	5	9	2

The year closed with 21 suits pending, out of which the Manager was a *pro-forma* party in 12, defendant in 7 and plaintiff in 2.

Five appeals were filed during the year, 2 by the Manager and 3 by the opposite parties. There were also 6 pending at the close of the previous year, in one of which the Manager was appellant and in 5 respondent. Out of these 11 appeals, 5 in which the Manager was respondent were decided in his favour.

The balance not recovered at the end of last year owing to injunctions issued by the Civil Courts amounted to Rs. 3,205. During the year injunctions were issued preventing the recovery of a further sum of Rs. 8,818, and were removed with regard to Rs. 3,205, leaving a balance of Rs. 8,818 unrecovered on this account.

Government dues.

14. The arrears due to Government at the end of 1909-10 amounted to Rs. 1,17,811. This amount was reduced by Rs. 4,515 due from estates relinquished under section 19, and Rs. 7,328 which the revenue authorities undertook to recover themselves from a certain lessee, and increased by Rs. 30,552 owing to (1) corrections since notified by the Revenue Department, Rs. 22,204 and (2) admission of new estates Rs. 8,348. Thus the total balance of arrears from last year was Rs. 1,36,520. Of this a sum of Rs. 1,796 was remitted by the Commissioner, and Rs. 70,728 were paid during the year, leaving a balance of Rs. 63,996. Of this sum Rs. 46,977 are on account of arrears due by estates before management, which they have not yet been in a position to pay and Rs. 10,715 are due from the estate of Khuda Baksh Chano, No. 547, of which Rs. 7,941 are to be remitted when it is decided how much of his land should be forfeited and regranted on restricted tenure.

The demands for, the year under report were Rs. 2,10,647. Of this amount Rs. 1,97,172 were paid, leaving a balance of Rs. 13,475. The percentage of recoveries of Government dues to the demand for the year therefore shows the satisfactory figure of 93·60 as against 89·82 last year and 86·74 in 1908-09.

Cost of management.

15. The percentage of the cost of management to the gross income of the estates was 6·50 as against 7·27 in 1908-09 and 8·66 the average of the preceding twelve years ending with 1908-09. The decrease is due partly to the economy effected under the system of recoveries through the taluka officials, partly to the amalgamation of the Court of Wards with the Incumbered Estates Department.

Establishment.

16. There was no change in the strength of the permanent establishment.

Mr. Hiranand Tahilram Lala was Assistant Manager for the greater part of the year, and has been of great help to the Manager, particularly in watching and advising on the many Civil suits in which the department is interested.

Mr. Bhawandas Fatehchand, Deputy Manager, Upper Sind, has again done well and has shown energy and ability in the discharge of his duties.

Mr. Rupchand Teumal, Deputy Manager, Lower Sind, had charge of the office of Assistant Manager for three months in addition to his own duties during the absence of Mr. Hiranand on leave. He deserves credit for the loyal way in which he worked to carry on his double duties.

Messrs. Parsram Chellaram and Shewakram Khatanmal have also worked hard and well as Accountant and Sherishtedar.

Tour.

17. A list of the camps made by the Manager is appended. Owing to the very large number of claims which had to be heard in Upper Sind it was not found possible to tour in the Karachi or Thar and Parkar districts. It is hoped to visit these districts in the coming year.

Records.

18. The experiment has been tried of registering and filing records under a system of currents suggested by Mr. F. G. Pratt. It appears to have been a complete success. Its principal feature is that correspondences are indexed and placed in the record room directly they are completed, so that each new year does not add to the accumulation of unsorted records which at present cumbers up the Manager's office. At the beginning of 1910-11 the records for ten years were

lying uncared for in a number of dilapidated camel trunks. To find a correspondence even of the preceding year would often take a munshi a whole day. To remedy this state of things it has been decided to sort the record by working backwards from 1909-10, the last year of the old system, so as to arrange those records first which are most often wanted. The sorting of the record of 1909-10 is now almost complete, and some work has been done on that of 1908-09. The office munshis are now getting accustomed to the new system, and a great improvement will probably be made in the coming year.

Education.

19. Fair progress is being made in the education of boys connected with the estates, and out of 278 who are of school-going age, 151 are now receiving some sort of education. There is of course considerable room for improvement, but it must be remembered that many of the estate owners are in very poor circumstances, and cannot afford to send their sons to school at any distance from their homes. Whenever it is possible special grants are made to meet such cases, but many estates are not in a sufficiently flourishing condition to allow of this being done. The subject is however one in which both Deputy Managers have shown a praiseworthy interest, and it is hoped that by continued efforts an improvement will be effected.

I have the honour to be,
Sir,
Your most obedient servant,
M. WEBB,
Manager.

Statement showing the camps of the Manager during the year 1910-11.

Month.	Date.	Camp.
August 1910 ...	1st to 11th ...	Hyderabad.
	12th to 14th ...	Karachi.
	15th to 18th ...	Hyderabad.
	19th to 31st ...	Karachi.
September 1910 ...	1st to 22nd ...	Karachi.
	23rd to 26th ...	Mirpur Khas.
	27th to 30th ...	Hyderabad.
October 1910 ...	1st to 16th ...	Karachi.
	17th to 31st ...	Larkana.
November 1910 ...	1st to 5th ...	Larkana.
	6th ...	Wagan, taluka Nasirabad.
	7th and 8th ...	Nasirabad.
	9th to 12th ...	Warah, taluka Nasirabad.
	13th and 14th ...	Mehar.
	15th to 18th ...	Khairpur Nathan Shah.
	19th and 20th ...	Sita, taluka Dadu.
	21st to 30th ...	Hyderabad.
December 1910 ...	1st to 3rd ...	Hyderabad.
	4th to 11th ...	Karachi.
	12th to 23rd ...	Sukkur.
	24th to 31st ...	Christmas.
January 1911 ...	1st and 2nd ...	Christmas.
	3rd to 9th ...	Hyderabad.
	10th to 14th ...	Jacobabad.
	15th to 18th ...	Sukkur.
	19th and 20th ...	Mirpur Mathelo.
	21st to 24th ...	Ghotki.
	25th to 31st ...	Shikarpur.
February 1911 ...	1st to 3rd ...	Shikarpur.
	4th to 10th ...	Garhi Yasin.
	11th ...	Bado, taluka Garhi Yasin.
	12th and 13th ...	Ratodero.
	14th to 18th ...	Larkana.
	19th and 20th ...	Kambar.
	21st and 22nd ...	Nasirabad.
	23rd ...	Karachi.
	24th to 26th ...	Sita Road.
	27th ...	Sukkur.
	28th ...	Hyderabad.
March 1911 ...	1st ...	Hyderabad.
	2nd to 16th ...	Sehwan.
	17th and 18th ...	Miro Khan, taluka Sakrand.
	19th ...	Kazi Ahmed.
	20th and 21st ...	Sakrand.
	22nd ...	Larkana.
	23rd to 27th ...	Nawabshah.
	28th to 31st ...	Shahdadpur.

Month.	Date.	Camp.
April 1911 ...	1st to 10th ...	Hyderabad.
	11th to 13th ...	Karachi.
	14th to 23rd ...	Casual leave.
	24th to 27th ...	Mirpur Khas.
	28th to 30th ...	Tando Alahyar.
May 1911 ...	1st to 31st ...	Hyderabad.
June 1911 ...	1st to 30th ...	Hyderabad.
July 1911 ...	1st to 10th ...	Hyderabad.
	11th to 20th ...	Sukkur.
	21st to 23rd ...	Hyderabad.
	24th to 31st ...	Karachi.

M. WEBB,
Manager.

APPENDIX I.

	Rs.	Rs.
BALANCE at the close of last year		1,34,662
Produce during the year (1)	6,36,527	
Takavi advanced by Government under the Agriculturalists' and Land Improvement Loans Acts	8,500	
Private loans raised	16,900	
Refund of cultivation expenses	2,5607	
Refund of management expenses for 1909-1910 paid last year from Manager's account ...	61,735	
Interest on promissory notes and fixed deposit ...	2,940	
		7,52,209
TOTAL RECEIPTS, including last year's balance ...		8,86,871

	Rs.	Rs.
Expenditure on account of—		
Government assessment—		
Arrears due before management ...	20,673	
Arrears accrued during do. ...	50,055	
Current year's	2,05,218	
	2,75,946	
Deduct—Refund from last year's payments	8,046	
		2,67,900
Maintenance to estate owners (2)		1,31,909
	Rs.	
Cultivation expenses { From Government loan ...	8,500	
Cultivation expenses { ,, estates' income ...	13,088	
		21,588
Miscellaneous expenditure as per details on the reverse (3)		87,599
Repayment of takavi advanced by Government under the Agriculturalists' and Land Improvement Loans Acts		10,670
Repayment of Government loan at 8 per cent. interest		300
Repayment of private loans		21,400
Private debts discharged		1,42,587
Cost of management for 1909-10		44,621
Do. do. 1910-11		39,960
Interest on promissory notes adjusted to management expenses		2,550
TOTAL EXPENDITURE ...	...	7,71,084
BALANCE on 31st July 1911 ...	...	1,15,787

Of the balance (Rs. 1,15,787), Rs. 75,000 have been invested in Government promissory notes.

Notes—

(1) Is made up as under :—

	Rs.
Advances for future leases	4,771
Sales of land	53,751
Compensation for land	5,363
Payments made by estate owners	11,807
Pensions	608
Patadari	38,663
Old debt	893
Lapo	4,770
Miscellaneous—Interest, notice fee, percentage, sale of trees, &c.	11,474

	Rs.	Rs.
Adjustment of consideration of leases given to estate owners	6,519	
Adjustment of produce of land given in maintenance	16,608	
Assessment of land do. ...	7,892	
Adjustment of produce taken away by estate owners or default made by estate owners ...	59,712	
Adjustment of produce enjoyed by former lessees	400	
		2,23,231
Produce of leases	2,07,468	
Assessment on leased estates	1,97,677	
		4,05,145
Amani produce—		
	Rs.	
Assessment	4,320	
Net profit	3,831	8,151
		6,36,527

(2) The item of maintenance (Rs. 1,31,909) includes—

	Rs.
Adjustment of consideration of leases given to estate owners	6,519
Do. produce on account of land given to estate owners ...	16,608
Do. produce taken away by estate owners or default made by estate owners	59,712
Do. cultivation expenses due by estate owners	9,947

(3) Details of miscellaneous expenditure—

	Rs.
Domestic expenses—repairs to houses, marriage, death, circumcision and other personal expenses	23,988
Construction of and repairs to sluices, etc. ...	219
Suit expenses	8,193
Interest on proved debt	8,393
Interest on private loans	3,592
Interest on Government loan, at 8 per cent. interest	23
Interest on Government loan, advanced under the Agriculturalists' and Land Improvement Loans Act	4
Balance of accounts given to estate owners on relinquishment	13,926
Expenses in connection with estate owners' tuition	534
Registration fees and purchase of stamps ...	89
Produce enjoyed by former lessees ...	400
Jamrao expenses	14,441
Expenditure in connection with redemption of land, purchase of land and malkano ...	10,321
Expenditure in connection with redemption of ornaments	488
Memorial Fund of His Majesty the late King Edward VII	720
Repairs to boundary marks	1,768
Advertisement charges	77
Other petty items	423
TOTAL	...87,599

M. WEBB,
Manager, Incumbered Estates in Sind.

APPENDIX II.—TAKAVI AND LOAN ACCOUNT.

Loan at 8 per cent. interest.

Balance at the close of last year ...	... Rs.	300	
Advances	„	...	300
Payments	„	300	300
Balance still due to Government ...			*nil*

Loan for Takavi at 6¼ per cent.

Balance at the close of the last year ...	Rs.	10,040	
Add—			
Fresh advances during the year ...	„	8,500	18,540
Deduct—			
Repayments during the year ...	Rs.	10,670	10,670
Balance still due to Government	Rs.		7,87 0

M. WEBB,
Manager, Incumbered Estates in Sind.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

No. of estates which came under management: Up to 1909-1910.	No. of estates which came under management: In 1910-1911.	No. of estates which came under management: Total.	District.	LIABILITIES: As estimated by the owners under section 6.	LIABILITIES: Total of claims registered under sections 12 and 14: Up to the end of 1909-1910. No.	Up to the end of 1909-1910. Amount.	In 1910-1911. No.	In 1910-1911. Amount.	Total. No.	Total. Amount.	LIABILITIES: Total admitted by the Manager. Up to the end of 1909-1910.	In 1910-1911.	Total.	DEBTS COMPOUNDED: Up to the end of 1909-1910. Amount of debt.	Amount for which settled.	In 1910-1911. Amount of debt.	Amount for which settled.	Total. Amount of debt.	Total. Amount for which settled.	Amount that remained due to creditors on the 31st July 1910.	Amount still remaining due to the creditors on the 31st July 1911.	APPEALS. In 1909-1910. Modified.	Remanded.	Rejected.	Total.	In 1910-1911. Modified.	Remanded.	Rejected.	Total.	Estates relinquished under section 27. Up to 1909-10.	In 1910-11.	Total.	Estates remaining under management. At the end of 1909-10.	At the end of 1910-11.
68	...	68	Karachi ...	1,10,398	147	1,55,849	...	...	147	1,55,849	65,309	...	65,309	30,274	29,893	11,178	11,085	41,452	40,978	35,035	23,857	...	...	...	...	...	...	...	...	45	5	50	23	18
181	...	181	Hyderabad ...	5,01,515	621	6,91,902	...	...	621	6,91,902	3,52,267	3,040	3,55,307	2,28,717	2,22,089	24,843	24,495	2,53,560	2,46,584	1,23,560	1,01,747	...	...	...	...	...	1	1	117	10	127	64	54
38	...	38	Thar and Parkar .	85,262	77	1,18,432	1	186	78	1,18,618	63,927	1,548	65,475	11,628	11,259	2,567	2,567	14,195	13,826	52,299	51,280	...	...	2	2	1	...	1	21	2	23	17	15
195	...	195	Larkana ...	5,52,780	1,194	7,70,489	...	...	1,194	7,70,489	4,06,462	...	4,06,462	2,45,983	2,44,209	39,314	38,224	2,85,297	2,82,433	1,60,479	1,21,165	...	...	...	...	...	...	...	126	14	140	69	55
141	...	141	Sukkur ...	5,59,061	957	8,97,550	...	...	957	8,97,550	5,05,651	2,571	5,08,085	2,14,352	2,09,012	53,223	53,199	2,67,575	2,62,211	2,91,162	2,40,510	...	...	1	1	...	3	3	75	12	87	66	54
68	...	68	Upper Sind Frontier.	1,95,951	238	2,50,698	...	...	238	2,50,698	1,29,047	...	1,29,047	78,794	72,681	14,939	13,017	93,733	85,698	50,253	35,314	...	...	2	2	...	...	...	42	8	50	26	18
691	...	691	TOTAL ...	20,04,967	3,234	28,84,920	1	186	3,235	28,85,106	15,22,56	7,159	15,29,685	8,09,748	7,89,143	1,46,064	1,42,587	9,55,812	9,31,730	7,12,778	5,73,873	...	...	5	5	1	...	4	5	426	51	477	265	214

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED.

No. of estates which came under management: Up to 1909-1910.	No. of estates which came under management: In 1910-1911.	No. of estates which came under management: Total.	District.	LIABILITIES: As estimated by the owners under section 6.	LIABILITIES: Total of claims registered under sections 12 and 14: Up to the end of 1909-1910. No.	Up to the end of 1909-1910. Amount.	In 1910-1911. No.	In 1910-1911. Amount.	Total. No.	Total. Amount.	LIABILITIES: Total admitted by the Manager. Up to the end of 1909-1910.	In 1910-1911.	Total.	Claims remaining undisposed of: At the end of 1909-1910. No.	Amount.	In 1910-1911. No.	Amount.	APPEALS. In 1909-1910. Modified.	Remanded.	Rejected.	Total.	In 1910-1911. Modified.	Remanded.	Rejected.	Total.	Estates relinquished under section 19: Up to 1909-1910.	In 1910-1911.	Total.	At the end of 1909-10.	At the end of 1910-11.
5	2	7	Karachi	10,676	2	925	...	...	2	925	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4	1	3
37	9	46	Hyderabad ...	31,860	12	10,242	24	22,433	36	32,675	4,576	14,711	19,287	3	2,524	5	2,969	...	...	...	...	...	...	2	2	26	4	30	11	16
9	3	12	Thar and Parkar .	1,08,116	31	65,316	4	3,139	35	68,455	31,493	376	31,869	1	2,996	2	2,350	...	...	...	...	1	...	2	3	3	...	3	6	9
21	2	23	Larkana	56,647	63	63,433	47	48,423	110	1,11,856	37,936	27,874	65,810	...	...	5	3,923	...	...	2	2	1	...	4	5	16	...	16	5	7
27	8	35	Sukkur ...	1,00,952	17	62,420	99	62,893	116	1,25,313	18,225	33,122	51,347	25	54,129	21	11,825	...	...	4	4	...	...	...	...	17	1	18	10	17
17	2	19	Upper Sind Frontier.	68,603	2	518	16	13,888	18	14,406	345	4,055	4,400	...	...	2	6,751	...	...	...	...	...	...	1	1	13	...	13	4	6
116	26	142	TOTAL ...	3,76,854	127	2,02,854	190	1,50,776	317	3,53,630	92,575	80,138	1,72,713	29	59,649	35	27,818	...	...	6	6	2	...	9	11	79	5	84	37	58
807	26	833	GRAND TOTAL ...	23,81,821	3,361	30,87,774	191	1,50,962	3,552	32,38,736	16,15,101	87,297	17,02,398	...	...	...	...	...	...	11	11	3	...	13	16	505	56	561	302	272

Note.—The difference in the figures of 1909-1910 is due to the omission of figures of the relinquished Estates and to errors since detected.

M. WEBB,

Manager, Incumbered Estates in Sind.

APPENDIX IV.

STATEMENT showing the result of the working of the Sind Incumbered Estates, up to the 31st July 1911, distinguishing the results arrived at up to the 31st July 1910 from those of the current year 1910-1911 ending the 31st July 1911.

District.	No. of estates for which order of management has issued.			No. of estates of which the management has ceased.			
				By order under section 19.		By order under section 27.	
	Up to the 31st July 1910.	In 1910-1911.	Total.	Up to the 31st July 1910.	In 1910-1911.	Up to the 31st July 1910.	In 1910-1911.
1	2	3	4	5	6	7	8
Karachi ...	73	2	75	4	...	45	5
Hyderabad ...	218	9	227	26	4	117	10
Thar & Parkar	47	3	50	3	...	21	2
Larkana ...	216	2	218	16	...	126	14
Sukkur ...	163	8	176	17	1	75	12
U. S. Frontier...	85	2	87	13	...	42	8
Total ...	807	26	833	79	5	426	51

District.	No. of estates which remained under management on the 31st July 1910.	No. of estates which remained under management on the 31st July 1911.	Total Amount awarded to creditors		Amount paid		Amount settled	
			Up to the 31st July 1910.	In 1910-1911.	Up to the 31st July 1910.	In 1910-11.	Up to the 31st July 1910.	In 1910-11.
	9	10	11	12	13	14	15	16
Karachi ...	24	21	65,309	...	29,893	11,085	30,274	11,178
Hyderabad ...	75	70	3,56,843	17,751	2,22,089	24,495	2,28,717	24,843
Thar & Parkar	23	24	95,420	1,924	11,259	2,567	11,628	2,567
Larkana ...	74	62	4,44,398	27,874	2,44,209	38,224	2,45,988	39,314
Sukkur ...	76	71	5,23,739	35,693	2,09,012	53,199	2,14,352	53,223
U. S. Frontier...	30	24	1,29,392	4,055	72,681	13,017	78,794	14,989
Total ...	302	272	16,15,101	87,297	7,89,143	1,42,587	8,09,748	1,46,064

District.	Amount which remained due to creditors on the 31st July 1910.	Amount remaining to be paid to creditors on the 31st July 1911.	Account of Government advances at 8 per cent. interest.					
			Amount outstanding on the 31st July 1910.	Advances in 1910-11.	Interest accruing on the 31st July 1911.	Total advances with interest.	Amount repaid during 1910-1911.	Balance outstanding on the 31st July 1911.
	17	18	19	20	21	22	23	24
Karachi ...	35,035	23,857	...	...	...	...	...	...
Hyderabad ...	1,28,126	1,21,034	...	...	...	...	...	...
Thar & Parkar	83,792	83,149	300	...	23	323	323	...
Larkana ...	1,98,415	1,86,975	...	...	...	...	...	...
Sukkur ...	3,09,387	2,91,857	...	...	...	...	...	...
U. S. Frontier...	50,598	39,714	...	...	...	...	...	...
Total ...	8,05,353	7,46,586	300	...	23	323	323	...

District.	Account of Government advances under the Agriculturalists Loans and the Land Improvements Loans Acts.						Account of private loans.					
	Amount outstanding on the 31st July 1910.	Advances in 1910-1911.	Interest accruing on the 31st July 1911.	Total advances with interest.	Amount repaid during 1910-1911.	Balance outstanding on the 31st July 1911.	Amount outstanding on the 31st July 1910.	Advances in 1910-1911.	Interest accruing on 31st July 1911.	Total advances with interest.	Amount repaid during 1910-1911.	Balances outstanding on the 31st July 1911.
	25	26	27	28	29	30	31	32	33	34	35	36
Karachi ...	5,300	3,200	...	8,500	5,030	3,470	5,200	...	285	5,485	1,485	4,000
Hyderabad ...	1,100	1,300	...	2,400	1,750	650	20,000	2,800	1,331	24,131	9,981	14,150
Thar & Parkar	...	300	...	300	150	150	400	...	26	426	126	300
Larkana ...	670	1,900	..	2,570	1,270	1,300	4,780	10,500	353	15,583	2,503	13,080
Sukkur ...	2,970	1,500	4	4,474	2,174	2,300	27,470	3,600	1,559	32,629	9,359	23,270
U. S. Frontier...	...	300	...	300	300	...	1,500	...	38	1,538	1,538	...
Total ...	10,040	8,500	4	18,544	10,674	7,870	59,300	16,900	3,592	79,792	24,992	54,800

M. WEBB,
Manager, Incumbered Estates in Sind.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending the 31*st July* 1911.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Khiantomal and others.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 399 of Sayad Muklm Shah.	Claim for possession of certain land.	The plaintiff has filed an appeal to the Court of the Judicial Commissioner of Sind against the decision of the District Court, Hyderabad, given last year (1909-10).
2	Topandas *wd.* Kauromal.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 51 of Mir Rajo Khan.	Compensation for cancellation of lease.	Plaintiff's appeal was rejected.
3	Do. ...	Do. ...	Do. ...	Do.
4	Do. ...	Do. ...	Do. ...	Do.
5	Do. ...	Do. ...	Do. ...	Do.
6	Musamat Khairbibi.	The Manager, Incumbered Estates in Sind, and 11 others.	Claim for partition of land, valued at Rs. 600.	Decided by the District Court in favour of the plaintiff.
7	Rupchand Deumal.	1. The Manager, Incumbered Estates in Sind. 2. Mewo Khan.	Claim for Rs. 1,072-12-0.	Suit dismissed by the District Court, Hyderabad.
8	1. Mir Jan Muhammad. 2. Mir Khair Muhammad under the guardianship of the Manager, Incumbered Estates in Sind, and 2 others.	Kamaldin ...	Claim for possession of land.	Pending in the District Court, Hyderabad.
9	Musamat Popat Bibi and others.	Ghulam Husein and 16 others. The Manager, Incumbered Estates in Sind, is defendant No. 17.	Claim for partition of moveable and immoveable property valued at Rs. 5,248.	Decided by the District Court in favour of the plaintiff.
10	Pir Mian Shah Durán.	Muhammad Saleh and 5 others. The Manager, Incumbered Estates in Sind, is defendant No. 6.	Claim for redemption of mortgage and clearance of accounts.	Pending in the District Court, Sukkur-Larkana.
11	Relumal ...	Shah Nawaz and the Manager, Incumbered Estates in Sind.	Claim for possession and produce of arable land valued at Rs. 87-10-6 and 96-10-6 respectively.	Do.
12	Kodumal ...	The Manager, Incumbered Estates in Sind.	Claim for possession and partition of arable land.	Decided by the District Court against the plaintiff who has preferred an appeal to the Court of the Judicial Commissioner of Sind which is pending.
13	Usto Sahibdino...	Ghulam Kadur and 15 others. The Manager, Incumbered Estates in Sind, is defendant No. 12.	Claim for partition of arable land and produce of 3 years.	Pending in the District Court, Sukkur-Larkana.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
14	Mian Ali Shah ...	1. Wadero Shah Nawaz. 2. The Manager, Incumbered Estates in Sind.	Claim for partition, mutation of names and produce.	Pending in the District Court, Sukkur-Larkana.
15	Sheikh Sahibdino.	The Manager, Incumbered Estates in Sind.	Claim for injunction ...	The plaintiff's appeal has been dismissed with cost by the Court of the Judicial Commissioner of Sind.
16	Gangaram Bachomal.	Do. as guardian of estate No. 378.	Claim for Rs. 1,100 ...	The appeal is pending in the Court of the Judicial Commissioner of Sind.
17	Hussein Khan ...	Do. estates Nos. 249 and 266.	Claim for settlement of accounts and issue of an injunction.	Suit dismissed with costs by the District Court.
18	Muhammad Hassan.	Do. ...	Claim for declaration of right and issue of an injunction.	Suit dismissed with costs on the plaintiff by the District Court.
19	Shinhomal and Sajandas.	The Manager, Incumberd Estates in Sind, as guardian of estate No. 756.	Do and possession of land.	Do. do. The plaintiff has preferred an appeal to the Court of the Judicial Commissioner of Sind.
20	Bhai Amerdas ...	The Manager, Incumbered Estates in Sind, and others.	Claim for possession of a building.	Pending in the District Court, Sukkur-Larkana.
21	Verhomal ...	The Manager, Incumbered Estates in Sind, as guardian of estate No. 729 of Jangu Khan.	Claim for partition and mesne profits.	Suit dismissed by the District Court, Sukkur-Larkana.
22	Abdul Majid Khan and others.	Mian Hyder Ali and 5 others. The Manager, Incumbered Estates in Sind, is defendant No. 6.	Claim for partition ...	Pending in the District Court, Sukkur-Larkana. As however the estate has been discharged under section 27 of the Act XX of 1896, the suit may be struck off the list.
23	Nabi Bakhsh and others.	Wahid Bakhsh and 18 others. The Manager, Incumbered Estates in Sind, is defendant No. 19.	Claim for declaration of right for setting aside a decree and issue of an injunction.	Compromised.
24	Diwan Dayaram and 2 others.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 234 of Sayed Ghulam Ali Shah.	Claim for partition of joint property valued at Rs. 12,000.	The estate having been discharged under section 27, the suit has been struck off the list.
25	Manghumal ...	1. Nawalmal ... 2. The Manager, Incumbered Estates in Sind. 3. The Mukhtiarkar of Sukkur.	The claim is for a declaration of right and issue of an injunction.	Suit dismissed with costs on the plaintiff by the District Court.
26	Rewachand Ramrakhiomal.	1. The Manager, Incumbered Estates in Sind. 2. Isab Khan, estate-owner. 3. Sher Banu, estate-owner.	Claim for issue of an injunction and declaration of right.	Pending in the District Court, Karachi.
27	Gul Khan Bhambhro.	The Manager, Incumbered Estates in Sind, and others.	Claim for partition of land and issue of an injunction.	Compromised.
28	Nur Muhammad .	1. Pir Bakhsh, estate-owner. 2. The Manager, Incumbered Estates in Sind.	Claim for possession of land, mesne profits and issue of an injunction.	Do.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
29	Musamat Sahibzadi and others.	1. Darya Khan ... 2. Musamat Fatma ... 3. The Manager, Incumbered Estates in Sind.	Claim for partition, possession and produce of land.	Pending in the District Court, Sukkur-Larkana.
30	Abdul Majid and others.	Mian Hyder Ali and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 7.	Claim for partition of land.	Do.
31	Gidumal ...	The Manager, Incumbread Estates in Sind and 4 others of estate No. 429.	Claim for possession, mutation of names and 1rd share in a dwelling house, City Survey No. 54, Sheet No. A-11, valued at Rs. 200.	Do.
32	Mukhi Verhomal and others.	Nabi Baksh and 26 others. The Manager, Incumbered Estates in Sind, being defendant No. 23.	Claim for partition of arable land valued at Rs. 3,495 and for produce worth Rs. 400.	Do.
33	Osta Haji Karimdino.	Wadero Sher Muhammad and 12 others. The Manager, Incumbered Estates in Sind, being defendant No. 13.	Claim for possession and partition of arable land valued at Rs. 35,994-14-0.	Do.
34	Musamat Khawandini.	Osta Sher Muhammad and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 11.	Claim for partition ...	Do.
35	Umar *wd.* Muhammad Azim and Musamat Umed, widow of Muhammad Azim.	Samano *wd.* Khuda Baksh and 6 others. The Manager, Incumbered Estates in Sind, being defendant No. 7.	Suit for possession of a dwelling house, valued at Rs. 200.	Do.
36	Mir Muhammad and 10 others. The Manager, Incumbered Estates in Sind, being plaintiff No. 4, the No. of the estate is 335.	Khubomal *wd.* Dinomal and Mohanmal.	Suit for possession of land and produce thereof.	Suit filed by the plaintiffs was dismissed by the District Court, Sukkur-Larkana. An appeal has been preferred against the decision to the Court of the Judicial Commissioner of Sind.
37	Do. ...	Pohumal and Motumal.	Do.	Do.
38	Mir Shah Nawaz Khan, estate No. 504, and the Manager, Incumbered Estates in Sind.	1. Kimatrai ... 2. Wadhuram. 3. Ramkishin. 4. Lokram. 5. Kaliandas. 6. Kaniomal. 7. Seth Bodaram.	Claim for possession of arable land.	Pending in the District Court, Sukkur-Larkana.
39	Gehimal ...	The Manager, Incumbered Estates in Sind, as guardian of estate No. 763 of Mir Imam Baksh Khan.	Claim for declaration of right and issue of an injunction.	Pending in the District Court, Hyderabad.
40	Muso Khan ...	Do. estate No. 285 of Rustom Khan.	Claim for Rs. 33-8-3 ...	Do.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
41	Akhund Abdul Wahid.	The Manager, Incumbered Estate in Sind, No. 79 of Muhammad Hashim.	Suit for declaration and for injunction valued at Rs. 25.	Pending in the District Court, Hyderabad.
42	Do. ...	Do. estate No. 122.	Do. ...	Do.
43	Mahalram ...	Do. estate No. 550 of Darya Khan.	Claim for Rs. 856-1-4 ...	Pending in the District Court, Sukkur-Larkana.
44	Wadhumal ...	Do. estate Nos. 194 and 198.	Claim for Rs. 44 ...	Do.

M. WEBB,

Manager, Incumbered Estates in Sind.

APPENDIX VI.

STATEMENT showing the balance outstanding on account of Government revenue on the 31st July 1910, amount claimed for 1910-1911, amount paid during the year, and the balance outstanding on the 31st July 1911.

District.	Balance outstanding on the 31st July 1910.	Amount claimed for 1910-1911.	TOTAL.	AMOUNT PAID UP TO THE 31ST JULY 1911 ON ACCOUNT OF				BALANCE OUTSTANDING ON THE 31ST JULY 1911 ON ACCOUNT OF			REMARKS.
				Former years.		Current year.	TOTAL.	Former years.	Current year.	TOTAL.	
				Remitted.	Actually paid.						
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	6,454	8,860	15,314	1,796	3,142	7,520	12,458	1,516	1,340	2,856	
Hyderabad	32,491	57,915	90,406	...	17,608	53,811	71,419	14,883	4,104	18,987	
Thar and Parkar ...	18,531	35,970	54,501	...	12,872	33,675	46,547	5,659	2,295	7,954	
Larkana	24,871	40,459	65,330	...	7,076	36,713	43,789	17,795	3,746	21,541	
Sukkur	41,265	54,924	96,189	...	26,817	53,433	80,250	14,448	1,491	15,939	
Upper Sind Frontier ...	12,908	12,519	25,427	...	3,213	12,020	15,233	9,695	499	10,194	
TOTAL ...	1,36,520(a)	2,10,647(b)	3,47,167	1,796	70,728(c)	1,97,172(d)	2,69,696	63,996(e)	13,475(f)	77,471	

The difference from the last year's balance is due to the fact that (1) new estates have come under management, (2) estates have been relinquished under section 19 and (3) corrections have since been notified by the Revenue authorities.

Includes arrears due before management.
(a) Rs. 67,650
(c) ,, 20,673
(e) ,, 46,977

Includes Malkano.
(b) Rs. 2,163
(d) ,, 2,017
(f) ,, 146

Fallow Assessment.
Rs. 3,050
,, 1,240
,, 1,810

M. WEBB,
Manager, Incumbered Estates in Sind.

Administration Reports.

Report on the administration of Incumbered Estates in Sind for the year ending 31st July 1911.

No. 1567.

REVENUE DEPARTMENT.

Bombay Castle, 14th February 1912.

Memorandum from the Commissioner in Sind, No. 732, dated 18th December 1911—Submitting, with his remarks, the report on the administration of the Incumbered Estates in Sind for the year ending 31st July 1911.

RESOLUTION.—The Governor in Council agrees with the Commissioner in Sind that the administration of the Incumbered Estates in Sind during the year has been satisfactory and commends the Manager and the officers under him for the efficient working of the Department.

R. D. BELL,
Under Secretary to Government.

To

The Commissioner in Sind,
The Collectors and Deputy Commissioners in Sind,
The Manager, Incumbered Estates in Sind,
The Accountant General (with a copy of the report),
The Government of India,
The Secretary of State for India. } By letter.

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No. of 1912.

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SUPPLEMENTARY STATEMENT No. II.

District.	Dealing in arms and ammunition.	LICENSES ISSUED AND RENEWED.			CASES.			Remarks.
		Possession or carrying of arms.		Miscellaneous, journey, etc.	Total number of cases instituted in respect of licenses shown in columns 2 to 5.	Number of cases in which fines were imposed.	Amount of fines imposed.	
		Fire-arms.	Other arms.					
1	2	3	4	5	6	7	8	9
Karachi ...	4	241	38	150	65	49	1339	
Hyderabad ...	4	734	112	9	3	1	5	
Sukkur ...	15	517	10	21	...	...	...	
Larkana ...	3	457	144	...	6	3	140	
Thar and Parkar ..	1	266	33	...	...	...	...	
Upper Sind Frontier .	8	265	39	6	...	...	...	
Sind Railways ...	...	18	1	...	...	...	...	
TOTAL ...	35	2,498	377	186	74	53	1484	

The number of arms covered by the licenses shown in columns 3 to 5 is as follows:—

District.	Columns 3 and 4.	Column 5.	TOTAL.
Karachi	279	150	429
Hyderabad	1,084	29	1113
Sukkur	559	121	680
Larkana	758	.....	758
Thar and Parkar	272	74	346
Upper Sind Frontier	427	6	433
Sind Railways	20	.....	20
TOTAL ...	3,399	380	3,779

W. L. B. SOUTER,
Deputy Inspector-General of Police for Sind.

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Administration Reports.

Report on the administration of Incumbered Estates in Sind for the year ending 31st July 1912.

No. 1924.

REVENUE DEPARTMENT.

Bombay Castle, 26th February 1913.

Memorandum from the Commissioner in Sind, No. 14, dated 11th January 1913—Submitting, with his remarks, the report on the administration of the Incumbered Estates in Sind for the year ending 31st July 1912.

RESOLUTION.—Government concur with the Commissioner in Sind that the administration of the Department during the year was satisfactory.

C. W. A. TURNER,
Under Secretary to Government.

To

The Commissioner in Sind,
The Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Manager, Incumbered Estates in Sind,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

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No. of 1913.

Copy forwarded for information and guidance to

No. 14 OF 1913.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind,

Government House, Karachi, 11th January 1913.

Administration report of the Incumbered Estates in Sind for 1911-12.

Submitted to Government.

2. The number of estates discharged during the year under report was much less than that discharged in the previous year and was the smallest on record since 1902-03. On the other hand, there was an increase in the number of estates admitted. As the Manager points out, these results are due to the unfavourable character of the season in Upper Sind. The same reason accounts for the decrease in the income of the estates and the falling off in the recovery of the amounts due to the Department and in the payment of the debts to private creditors and of the assessment to Government.

3. The Commissioner agrees with Mr. Webb that it is essential for the carrying out of the object of the Incumbered Estates Act that the Mukhtiarkars should submit prompt and accurate information called for by the Manager, and he is drawing their attention to this point. The suggestion made at the end of paragraph 3 of the report regarding the channel of report in the case of applicants who are in arrears to Government should have formed the subject of a separate report. The Commissioner will pass separate orders thereon.

4. The number of claims filed during the year increased to 249 from 191 in the previous year. The number settled during the year (144 against 177 in the two preceding years) is scarcely satisfactory. This year as in the previous year no appreciable progress was made in the preparation of the liquidation schemes. Mr. Webb has explained the cause of delay in the despatch of this work. But although the Commissioner agrees with him in the view that a reasonable experience of the working of an estate should be obtained before submitting a liquidation scheme, he considers it essential that liquidation schemes should not be postponed for any length of time. The schemes can be revised by the Commissioner under the Incumbered Estates Act, and cases of the nature referred to by the Manager in the latter part of paragraph 8 of the report arise very rarely.

5. The instances of creditors offering to make substantial reductions in their rates of interest to avoid being paid off is a sure sign of the established credit of the Department.

6. The facts disclosed in paragraph 13 of the report regarding the delay in the disposal of suits do not reflect favourably on the Manager's office establishment. With ordinary vigilance on their part the pleader at Sukkur should not have slept over the filing of a case for six years. The Commissioner is glad to learn that the Assistant Manager is paying special attention to this work, and he trusts that next year's report will show a considerable improvement.

7. The education of the boys connected with the estates under management has received proper care and attention.

8. The Commissioner notes with much satisfaction that the prosecution of a *banya* for forging his account books ended in his conviction and sentence to a long term of imprisonment. There is no doubt that, thanks to the peculiar manner in which account books are kept, the opportunities for forgery are very great. The effects of this conviction should be widespread.

9. Although the progress of the Department was retarded by the unfavourable character of the year, its administration under Mr. Webb can be regarded as satisfactory. The Commissioner is glad to note that it has been found possible, since the close of the year, to reward the good work of Mr. Hiranand, the Assistant Manager, by promoting him to the rank of a Deputy Collector without depriving the department of his services.

W. H. LUCAS,
Commissioner in Sind.

To

The Chief Secretary to Government, Revenue Department, Bombay.

No. A-600 of 1912.

SIND INCUMBERED ESTATES OFFICE,
Camp Hyderabad, 30th September 1912.

From

M. WEBB, ESQUIRE, I.C.S,
Manager, Incumbered Estates in Sind,

To

THE COMMISSIONER IN SIND.

SIR,

I have the honour to submit my report on the Administration of the Incumbered Estates department for the year ending July 31st, 1912.

Personal.

2. I have been in charge of the department throughout the year.

Progress of the Department.

3. At the opening of the year 272 estates were under management, 20 were discharged and three returned to their owners under section 19 and 29 new estates were admitted, so that at the close of the year 278 estates were under management.

Of the estates released, 20 were discharged under section 27 after paying off their liabilities and three were thrown out under section 19; of the latter three, one was a new estate which was returned at the request of the owner, one was thrown out because the only object of the owner in taking protection was to avoid process for the recovery of Government arrears, and one because the income was too small to pay off the liabilities within a reasonable time.

Twenty-eight estates more are technically ready for discharge on the recovery of arrears, but as in 17 of these cases the arrears are due from the owners themselves and their recovery is more than problematic, they will probably have to be written off, the estates continuing under management. The discharge of five by sale has been sanctioned and fifteen are likely to be discharged during the year in the ordinary course.

Forty-seven applications for protection were pending at the beginning of the year and 92 were received during the year. Reports on 81 estates were submitted, 29 being admitted, and 52 rejected; four applications were dealt with by the Court of Wards as superintendence by that department appeared to be more suitable than by the Manager. Fifty-four applications were still under investigation at the close of the year; of these six have since been rejected and two admitted. The prompt disposal of applications for protection depends almost entirely on the taluka offices and considerable delay is caused by the failure of Mukhtiarkars to read the instructions for filling up the forms required by this department. In some cases also I have found that the submission of the forms has been delayed while efforts were being made to recover Government arrears This action on the part of the Mukhtiarkars is quite intelligible, though it appears to me to be wrong. It is natural that the efficiency of a Muktiarkar should be to some extent reckoned by the amount of arrears outstanding in his taluka. If an estate once comes under the Manager, the recovery of arrears cannot be effected by any of the ordinary methods of distraint, but must await the accumulation of a sufficient balance. Consequently an application for protection is the signal for the more severe methods of recovery to be put at once into operation before it is too late, and the report of the Mukhtiarkar is delayed until the arrears have been recovered. The result as a rule is that a portion of the applicant's land is sold and probably passes at

once into the hands of those persons to exclude whom is one of the objects of the Incumbered Estates Act, while the future administration of the estate is hampered by the loss of the land. It seems to me that the proper course under the circumstances is to refer the case to the Collector; if the applicant is a person whom it is desirable to maintain as a zamindar and whose arrears are due to misfortune and not to contumacy, the recovery of his arrears might well be postponed on the condition that the management of his estate is handed over to a Government official such as the Manager. The hardships of zamindars who are under management are by no means inconsiderable; they are put on a very straitened allowance, their expenditure on ceremonial occasions is strictly watched and curtailed, and they lose many of the marks of respect associated with the possession and control of land which are so dear to the hearts of Sind zamindars. In the case of poor estates it is often impossible even to keep their ancestral homes in decent repairs. Examples of the sort are constantly before the eyes of all, and in the majority of cases no zamindar will apply for protection if he can find any other way of paying his debts. Such an application is therefore to some extent a guarantee of good faith, and if there are arrears due to Government, it may be assumed that without selling his land, the zamindar has no means of paying them. He may of course have been brought to this position either by his own extravagance or by misfortune, and I am not proposing that a Mukhtiarkar should discriminate in such cases. The proper person to do so is the Collector of the district, and I would suggest that the Mukhtiarkar on receipt of an application for report instead of delaying his reply until he has recovered the arrears, should send a report for the orders of the Collector, preferably through the Manager. If the Collector considers that the zamindar is not a man who should be given another chance, the Manager would recommend to the Commissioner that the application should be rejected and the arrears would then be recovered in the ordinary way.

Future prospects.

4. The table given below shows the progress of the department since its initiation :—

Year.	Number admitted.	Number relinquished.	Total number under management.	Increase.	Decrease.
1897-1898 ...	383	2	381	381	...
1898-1899 ...	116	16	481	100	...
1899-1900 ...	55	37	499	18	...
1900-1901 ...	62	40	521	22	...
1901-1902 ...	25	22	524	3	...
1902-1903 ...	32	31	525	1	...
1903-1904 ...	15	40	500	...	25
1904-1905 ...	24	40	484	...	16
1905-1906 ...	7	49	442	...	42
1906-1907 ...	19	65	396	...	46
1907-1908 ...	14	68	342	...	54
1908-1909 ...	29	64	307	...	35
1909-1910 ...	26	31	302	...	5
1910-1911 ...	26	56	272	...	30
1911-1912 ...	29	23	278	6	...

The number of estates admitted has only been equalled once and exceeded once in the last eleven years while the number of those relinquished is less than in any year except 1901-02 since 1898-99. This is the first year since 1902-03 in which the number of estates under management has shown an increase. These results are directly traceable to the poor character of the year in Upper Sind and as Upper Sind has again suffered from shortage of water and parts of Lower Sind from floods, it is to be feared that the number of estates will again increase in the coming year. Moreover as was only to be expected, the best estates have been discharged first and the department is now left with a sediment of bad estates the discharge of which must of necessity be

very slow. The number of estates now under management is probably about normal and will neither increase nor decrease much, and with the increasing number under the Court of Wards, no difficulty is anticipated in finding work for the present staff or in the economical management of the estates.

Leases.

5. Of the 301 estates under management 237 were wholly leased as under:—

To outside lessees	97
To estate owners	64
Partly to owners and partly to outside lessees.	76
	237

Nine were partly leased as under:—

To outside lessees	3
To owners	6
	9

Of the remaining 55 estates, nine were discharged before the crops were ready, 20 came under management after the crops had been removed, nine were managed departmentally and two are patadari alienations; four are partly patadaris and partly leased to outsiders. Of 10 the owners were allowed to arrange for the cultivation and take the produce on a promise to pay off all the liabilities; seven failed to fulfil their promise and in one estate there was no cultivation. The policy of leasing estates where possible to their owners was continued as before, but it is becoming increasingly clear that the object of some zamindars, especially among the Baluchis of Upper Sind, in seeking protection is not to arrive at an honest settlement with their creditors, but to delay any settlement at all. With this object they refuse to allow any outside lessee to approach their land, and if given the lease themselves, fail to credit anything to the department. More severe measures are being taken to try and reduce some of them to reason, and if these fail, the estates will have to be sold up or thrown out.

Results of working.

6. The general results of the working of the estates are summarized in Appendix 1. The aggregate income of the estates was Rs. 4,82,371 or Rs. 1,54,156 less than the income of the preceding year. The decrease is traceable entirely to the unfavourable character of the year. For instance the amount realised from sales of land was less by Rs. 42,814 because owing to the poor prices obtainable, no land was sold, if it could be avoided. Rs. 23,443 less were recovered on account of Government assessment and Rs. 21,352 on account of lease money chiefly because cultivation was restricted. For the same reasons the income from patadaris decreased by Rs. 16,069 and contributions from estate owners by Rs. 10,068.

The arrears due to the department at the beginning of the year were Rs. 1,50,202 and the demand for the year was Rs. 5,18,270 making a total sum of Rs. 6,68,472 for recovery. Of the arrears Rs. 50,720 have been recovered and Rs. 12,496 adjusted to maintenance. Of the current demand Rs. 3,77,207 have been recovered and Rs. 41,948 adjusted to maintenance. Of the latter sum Rs. 31,978 were due from estate owners and Rs. 9,970 from outside lessees, the adjustment being made in the latter case either because the estate owners interfered with the produce or because they had leased their land before coming under protection, and had recovered the lease money in advance.

The arrears at the end of the year amounted to Rs. 1,86,101 including Rs. 26,704 the recovery of which was prevented by Civil Court injunctions and Rs. 39,514 for which postponement has been granted. Postponement has only been granted after very careful enquiry; in most cases in which it has been allowed a large part of the assessment has also been remitted by the Revenue Department.

The balance is accounted for as follows :—

Rs. 44,171 due from estate owners.

„ 11,742 under dispute.

„ 17,474 due from lessees as assessment for 1911-12 but not reported by the Mukhtiarkars until after the close of the year.

„ 1,782 due from a lessee who is under the superintendence of the Court of Wards. This will be recovered when there is a balance to the credit of the lessee's estate.

„ 44,714 under process of recovery.

Rs. 1,19,883

The percentage of recoveries to demands from outside lessees was 79·95 as against 84·58 in the preceding year and from estate owners 57·45 as against 70·68.

The expenditure of the department may be summarized as under :—

	Rs.
Assessment paid	1,97,423
Maintenance	91,526
Miscellaneous	68,225
Payments to creditors	70,720
Cultivation expenses	48,436
Repayment of loans	32,845
Interest on promissory notes adjusted to management expenses	2,940
Cost of management 1910-11	42,974
Cost of management 1911-12 paid in advance ...	39,883
	Rs. 5,94,972

The following figures show the results of the three forms of management.

(I).—Income from leases.

	Rs.
(1) Lease money	1,86,116
(2) Assessment	1,75,745

(II).—Income of land given to estate owners for maintenance.

(1) Adjusted to maintenance	10,986
(2) Assessment recovered from estate owners ...	6,381

III.—Gross produce of lands managed departmentally.

(1) Amount charged as assessment	5,534
(2) Cultivation expenses	2,018
(3) Net profit recovered	2,710

Besides the above a sum of Rs. 518 is still recoverable from the purchaser of some of the produce and Rs. 867 from cultivators on account of erio (cash rent). Departmental management was as usual a failure; it is only adopted when no other method is possible.

Claims.

7. Thirty-five claims for Rs. 30,543 were pending at the beginning of the year, the amount claimed was found on scrutiny to be Rs. 2,725 more, claims for this amount having been registered as claims for confirmation of leases. 249 new claims for Rs. 2,55,928 were filed during the year, as against 191 for Rs. 1,50,962 filed during the previous year.

Of the total 284 claims for Rs. 2,86,471, 144 for Rs. 1,09,757 were decided, Rs. 54,894 being awarded. There remained therefore 140 claims for Rs. 1,76,714 to be decided at the close of the year. Six of these have since been decided and 32 have been partly heard. Of the rest, almost all relate to estates against which the period for filing claims only expired after the close of the last touring season; they will be decided in the ensuing cold weather.

Appeals, and their results.

There were fifteen appeals against my decisions all of which were rejected.

Liquidation schemes.

8. Of 278 estates under management, liquidation schemes for 194 had been sanctioned in previous years, and eleven were sanctioned during the year under report. Of the remaining 73 estates, 28 have newly come under management, the claims against fifteen have not been fully decided, one has been recommended to be thrown out under section 19, and the submission of schemes for 29 estates has been deferred for various reasons. It is very doubtful whether after a liquidation scheme has been sanctioned, an estate can legally be discharged until all the liabilities have been paid off. The difficulty is being felt even now in the case of one or two estates of which the schemes were sanctioned before sufficient experience had been obtained of what they could produce. One such estate has just come to my notice and I am making preparations for an immediate discharge by sale, although it may be necessary to sell the whole estate, a policy of which Government has disapproved. In the case of another, attempts to sell the estate have failed and I am still looking, up to the present unsuccessfully, for some means of realising the somewhat sanguine anticipations of the Manager, who framed the liquidation scheme. The effect of delaying a liquidation scheme is to postpone payments to creditors, but it is better for the creditors to wait until a sound scheme can be prepared than to be given small amounts towards their debts on the strength of a scheme which cannot ultimately be carried out.

Indebtedness.

9. The aggregate indebtedness of the estates upto the opening of the year was Rs. 14,43,728. This amount was increased during the year by Rs. 54,894 awarded on claims, making a total of Rs. 14,98,622. Of this sum Rs. 6,97,142 including rebates amounting to Rs. 18,311 had been paid off in previous years. During the year Rs. 70,720 were paid off and rebates of Rs. 1,808 were obtained, so that the total reduction of indebtedness to the end of the year amounted to Rs. 7,69,670. Besides the actual payments to creditors and the rebates obtained, Rs. 116 have been written off owing to one estate having been thrown out under section 19 and Rs. 330 have been paid to a creditor by an estate owner direct. The liabilities of the estates at the beginning of the year have therefore been reduced by Rs. 72,974 and as only Rs. 54,894 fresh liabilities have been added a net reduction has been effected during the year of Rs. 18,080.

Government Loans.

10. The 8 per cent. Government loan has been paid off, as noted last year.

Taccavi.

11. Details are shown in Appendix II and no comment is required.

Private loans.

12. The balance due by the estates at the opening of the year was Rs. 54,800. Rs. 23,135 were borrowed during the year and Rs. 2,966 interest had to be paid. In pursuance of the policy explained in my last report, the whole of the new loans were borrowed from Court of Wards estates at 5 per cent. interest for the following purposes :—

Rs.	
19,500	to pay off loans bearing a higher rate of interest.
3,635	to pay off creditors who offered satisfactory rebates.
23,135	

Of the total sum of Rs. 80,901, Rs. 31,166 were paid off leaving a balance of Rs. 49,735 bearing interest as under :—

Rs.	
7,800	at 4¼ per cent.
17,900	at 4½ per cent.
24,035	at 5 per cent.

The credit of the department in the open market may be judged from the fact that two creditors who had lent Rs. 29,500 at 5½ and 5¾ per cent., on receiving notices that their loans would be paid off, at once lowered their rates of interest to 4½ and 4¼ per cent., a rate at which I was not prepared to lend Court of Wards money.

13. Twenty one original suits were pending at the close of 1910-11; out of these the Manager was a pro forma party in 12, defendant in 7 and plaintiff in 2.

Litigation.

Ten fresh suits were filed during the year, the Manager was a pro forma party in six and defendant in four.

Seventeen suits were disposed of during the year with the following results :—

	Suits in which Manager was		
	Defendant.	Pro forma party.	Plaintiff.
In favour of Manager	5	2	...
Against Manager	...	2	1
Partly in favour, partly against the Manager ...	1	...	...
Withdrawn	1	...	...
Compromised	...	2	...
Written off	...	2	1
TOTAL ...	7	8	2

Fourteen suits were pending at the close of the year; the Manager was a pro forma party in 10 and defendant in four.

Six appeals were pending at the beginning of the year, and during it four fresh appeals were filed, one by the Manager and three by the opposite parties. All these appeals are still pending.

Complaints having been heard from the District Judges of delays in suits to which the Manager was a party, the Assistant Manager has been specially deputed to supervise this work and to attend all important cases. Mr. Hiranand Tahilram, the present Assistant Manager has shown great interest in this part of his duties and some real improvement has I think been effected. As a result of his efforts some suits, which had been pending for years owing to the dilatoriness of the pleaders to which they had been entrusted, have been unearthed and resuscitated and there is now a fair chance that they will ultimately be decided. In one case a Sukkur pleader had been instructed to file a suit no less than 6 years ago, but had never done so, although he had been paid an advance for the purpose.

The balance unrecovered at the close of 1910-11 owing to injunctions was Rs. 8,818 and during the year injunctions were issued preventing the recovery of further sums amounting to Rs. 17,886. No injunctions were removed during the year.

14. The opening balance of arrears due to Government was Rs. 77,471. This was increased by Rs. 44,000 as under :—

Government dues.

	Rs.
Corrections since notified by the Revenue Department ...	12,764
Arrears of estates newly admitted	31,236
	44,000

The total balance of arrears was therefore Rs. 1,21,471. Of this amount Rs. 20,585 were paid leaving a balance of Rs. 1,00,886 of which Rs. 76,007 are on account of arrears accrued against estates before management and Rs. 10,823 are due by the estate of Khuda Buksh Chano No. 547. The Commissioner has decided to remit Rs. 7,941 of the latter sum on condition that the whole estate is confiscated and regranted on the restricted tenure. But as this will seriously diminish the value of the estate if it becomes necessary to discharge it by sale and as it has lately been working very badly, it appears advisable to wait and see if the income can be improved sufficiently to allow the other liabilities to be discharged without recourse to a sale. With this object I have spent practically the whole available balance on repairs to bunds and other improvements and a man willing to take the lease of the estate has at last been found. It now remains to see whether he can pay the lease money or whether he will be ruined by an estate which has ruined many others, including its owner.

The demands for the year under report were Rs. 1,99,737, of which Rs. 1,76,838, were paid leaving a balance of Rs. 22,899. The percentage of demands to payments—88·54 is slightly lower than in the preceding two years, but considering the character of the year in Upper Sind, the result is not at all unsatisfactory. Considerable misunderstanding appears to exist about the ability of the Manager to pay off Government dues. I have heard the Manager described as the most contumacious khatedar in Sind and to judge from some letters which I have received from all grades of revenue officers, from Mukhtiarkars to Collectors, they seem to regard him as a magician with an inexhaustible purse instead of a mere official trying to wring enough from bankrupt estates to make ends meet. The effect of admitting an estate to protection is to postpone the recovery of all its liabilities, including those due to Government, until they can be paid from the income of the estate. No body is more anxious to satisfy his creditors, among whom Government takes the first rank, than the Manager. But he cannot do so without funds and these funds can only be obtained from the produce of estates, which moreover it is the function of the Revenue department to collect.

15. The percentage of the cost of management to the gross income of the estates was 7·25 as against 6·50 in the preceding year, and 8·49 the average of the preceding 13 years. The actual increase over last year in the cost of management of the Court of Wards and Incumbered Estates together was only Rs. 2,250 and is accounted for by increased travelling allowances earned by members of the department.

Cost of management.

16. A list of the Manager's camps is attached. Every district has been visited during the year.

Tour.

17. There was no change in the strength of the permanent establishment. Mr. Hiranand Tahilram has held his regular post of Assistant Manager since 20th January 1912. As usual he has been of great help to the Manager, particularly in connection with civil suits. He was acting as Deputy Collector upto January 19th and during his absence his place was satisfactorily filled by Mr. Bhawandas Fatehchand.

Establishment.

The two posts of Deputy Manager have been held by Messrs. Bhawandas Fatehchand, Rupchand Teumal and Tahilram Khiomal who have all shown keenness and tact in the execution of their duties. Mr. Tahilram who acted as

Deputy Manager from September 1st, 1911 to April 25th, 1912 was very successful in the arrangement of leases.

Mr. Parsram Chellaram has capably fulfilled the duties of Accountant, and Mr. Shewakram Khatanmal those of Serishtedar. The latter is almost the only official in Sind who can read the Hindu-Sindhi character and understand banya accounts, and he is constantly being called in to assist other departments.

The two branches of the Upper Sind and Lower Sind estates have been in charge of Messrs. Sobhraj Mayaram and Naraindas Khubchand who have worked hard and well.

General.

18. The work of sorting and filing records according to the system described in my last report has been continued with perfectly satisfactory results. As experience has been gained a few minor improvements have been introduced, such as a card index for pending correspondences; the office staff understand the system, and employ it with perfect ease and smoothness. One great advantage is that the registers of correspondences can be closed at the end of the year as easily as books of accounts, and the fact that they have been closed is a guarantee that the filing and recording work is complete up to date for the period which they cover.

The office is greatly hampered by the ruinous condition of the private bungalow in which it works. It is past repair and will soon be dangerous, but no other building suitable for the purpose can be obtained. An application has been made to allow the Manager the use of the buildings lately vacated by the Collector and the matter is still under correspondence.

A successful prosecution was launched in 1910-11 against one Jhamandas, a leading money lender of Mirpur Khas for producing forged accounts in a claim. The case was not mentioned in my last report because he had filed an appeal against the sentence of four years rigorous imprisonment which was imposed. The appeal has since been rejected. The case excited considerable sympathy among the banyas of the Thar and Parkar district, who subscribed a large sum and engaged Mr. Eardley Norton for the defence, but the effect has been most salutary and far fewer forged accounts have since been produced in claims. Considerable credit is due to Mr. Shewakram, my serishtedar, for the way in which he sifted the account books and brought to light corroborative evidence, which, though it may not have been given its full weight in Court, considerably influenced the Manager in his decision to prosecute.

Education.

19. The education of the sons and minor relations of estate owners continued to receive attention. Out of 246 boys of school going age, 132 are receiving some sort of education. The experiment is being tried of sending older boys to the Agricultural school which has lately been opened at Mirpur Khas.

Conclusion.

20. The results of the year are not so striking as in some previous years, but looking to the character of the inundation, they are not, I venture to think unsatisfactory. The credit of the department has been well maintained and some definite progress has been made. If it has been retarded by a bad season, everything is in readiness to take full advantage of a good one.

I have the honour to be,

Sir,

Your most obedient servant,

M. WEBB,

Manager, Incumbered Estates in Sind.

List of Manager, Incumbered Estates in Sind's camps during 1911-12.

August 1911	... 1st to 31st	... Karachi.
September 1911	... 1st to 6th	... Karachi.
	7th to 23rd	... Hyderabad.
	24th to 30th	... Casual leave.
October 1911	... 1st to 3rd	... Casual leave.
	4th to 13th	... Hyderabad.
	14th to 22nd	... Karachi.
	23rd to 31st	... Hyderabad.
November 1911	... 1st to 5th	... Nawabshah.
	6th and 7th	... Shahpur (taluka Shahdadpur).
	8th to 10th	... Sinjhoro.
	11th to 14th	... Sanghar.
	15th and 16th	... Kanhar (taluka Sanghar).
	17th and 18th	... Sindhri (taluka Khipro).
	19th and 20th	... Mirpur Khas.
	21st	... Naundero (taluka Ratodero).
	22nd to 24th	... Hyderabad.
	25th and 26th	... Jamesabad.
	27th and 28th	... Digri.
	29th and 30th	... Dadah (taluka Tando Bago).
December 1911	... 1st to 3rd	... Tando Bago.
	4th	... Badin.
	5th to 12th	... Coronation leave.
	13th	... Hyderabad.
	14th	... Badin.
	15th and 16th	... Tarai (taluka Guni).
	17th and 18th	... Khorwah (taluka Guni).
	19th to 22nd	... Mirpur Bathoro.
	23rd to 31st	... Christmas.
January 1912	... 1st and 2nd	... Christmas.
	3rd to 7th	... Tatta.
	8th to 15th	... Karachi.
	16th to 21st	... Hyderabad.
	22nd to 24th	... Sehwan.
	25th and 26th	... Bubak (taluka Sehwan).
	27th to 29th	... Bhan (taluka Sehwan).
	30th and 31st	... Johi.
February 1912	... 1st and 2nd	... Bahawalpur (taluka Johi).
	3rd and 4th	... Kakar.
	5th to 9th	... Khairpur Nathan Shah (taluka Kakar).
	10th and 11th	... Mehar.
	12th to 14th	... Larkana.
	15th to 17th	... Naundero (taluka Ratodero).
	18th and 19th	... Drakhan (taluka Garhi Yasin).
	20th to 26th	... Garhi Yasin.
	27th and 28th	... Ruk (taluka Garhi Yasin).
	29th	... Sukkur.
March 1912	... 1st to 6th	... Holi holidays.
	7th	... Sukkur.
	8th to 10th	... Shikarpur.
	11th to 13th	... Jacobabad.
	14th to 24th	... Sukkur.
	25th to 27th	... Daharki (taluka Ubauro).
	28th to 30th	... Mirpur Mathelo.
	31st	... Ghotki.

April 1912	... 1st and 2nd	... Ghotki.
	3rd	... Casual leave.
	4th to 7th	... Hyderabad.
	8th and 9th	... Karachi.
	10th to 13th	... Mirpur Khas.
	14th to 30th	... Hyderabad.
May 1912	... 1st to 31st	... Hyderabad.
June 1912	... 1st to 10th	... Hyderabad.
	11 to 19th	... Karachi.
	20th	... Hyderabad.
	21st to 30th	... Casual leave.
July 1912	... 1st	... Casual leave.
	2nd to 20th	... Sukkur.
	21st	... Larkana.
	22nd to 28th	... Hyderabad.
	29th to 31st	... Karachi.

M. WEBB,
Manager.

APPENDIX I.

			Rs.	Rs.
Balance at the close of last year			...	1,15,787
Produce during the year (1)			4,82,371	
Taccavi advanced by Government under the Agriculturists' and Land Improvements Loans Acts			6,000	
Private Loans raised			23,135	
Refund of cultivation expenses			18,955	
Refund of management expenses for 1910-11 paid last year from the Manager's account			39,960	
Interest on promissory notes			2,550	
				5,72,971
Total Receipts including last year's balance				6,88,758
Expenditure on account of—				
Government Assessment—				
Arrears before management... ...	5,369			
Arrears accrued during management ...	15,216			
Current year's	1,87,874			
	2,08,459			
Deduct—				
Refunds from, last year's payments ...	11,036		1,97,423	
Maintenance to estate owners (2)			91,526	
Cultivation expenses. From Government loan ...	6,000			
Cultivation expenses. Estates income ...	42,436			
			48,436	
Miscellaneous expenditure as per details on reverse (3) ...			68,225	
Repayment of taccavi advanced by Government under the Agriculturists and Land Improvements Loans Acts ...			4,645	
Repayment of private loans			28,200	
Proved debts discharged			70,720	
Cost of management for 1910-11			42,974	
Do. 1911-12			39,888	
Interest on promissory notes and fixed deposit adjusted to management expenses			2,940	
Total expenditure				5,94,972
Balance on 31st July 1912				93,786

Of the balance (93, 786) Rs. 75,000 have been invested in Government promissory notes.

Notes.

(1) is made up as under :—

Sales of land	10,937	
Compensation for land	422	
Payments made by estate owners ...	1,739	
Pensions	50	
Patadari	22,594	
Old debt	1,053	
Lapo	5,444	
Miscellaneous—Interest, notice fee, per centage, sales of trees, etc.	7,184	
		49,423

		Rs.	Rs.
Brought over ...		49,423	
Adjustment of consideration of leases given to estate owners..		6,798	
Adjustment of produce of land given in maintenance ...		10,986	
Assessment of land do. ...		6,381	
Adjustment of produce taken away by estate owners or default made by estate owners		28,700	
Adjustment of produce enjoyed by lessees on leases given before management		7,960	
			1,10,248
Produce of leases		1,86,116	
Assessment on leased estates		1,75,745	
			3,61,861
Amani produce—			
Assessment	5,534		
Cultivation expenses	2,018		
Net profit	2,710		
		10,262	10,262
			4,82,371

(2) The item of maintenance (Rs. 91,526) includes—

Adjustment of consideration of leases given to estate owners	6,798
Adjustment on account of land given in maintenance ...	10,986
Adjustment of produce taken away by estate owners or default made by estate owners	28,700
Adjustment of cultivation expenses due by estate owners.	307

(3) Details of miscellaneous expenditure—

Domestic expenses—repairs to houses, marriage, death, circumcision and other personal expenses ...	21,864
Construction and repairs to sluices, etc.	1,243
Suit expenses	3,384
Interest on proved debt	6,106
Interest on private loan	2,966
Interest on Government loan under the agriculturists' and Land Improvements Loans Acts	6
Balance of accounts given to estate owners on relinquishment	8,776
Expenses in connection with estate owners' tuition ...	536
Registration fee and purchase of stamps	160
Produce enjoyed by former lessees	7,960
Expenditure in connection with redemption of land, purchase of land and malkano	687
Jamrao expenses	8,419
Expenditure in connection with redemption of ornaments.	5,354
Repairs to boundary marks	68
Advertisement charges	106
Other petty items	590
	68,225

M. WEBB,
Manager.

APPENDIX II.

Loan for taccavi at 6¼ per cent.

			Rs.	Rs.
Balance at the close of last year	...	...	7,870	
Fresh advance during the year	...	...	6,000	13,870
Deduct—				
Repayment during the year...	...	...	4,645	4,645
Balance still due to Government	...	...	...	9,225

M. WEBB,
Manager.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

No. of estates which came under management			District.	LIABILITIES.									DEBTS COMPOUNDED.						Amount that remained due to creditors on the 31st July 1911.	Amount still remaining due to the creditors on the 31st July 1912.	APPEALS.								Estates relinquished under section 17.			Estates relinquished under section 19.			Estates remaining under management.		
				As estimated by the owners under section 6.	TOTAL OF CLAIMS REGISTERED UNDER SECTIONS 12 AND 14.					TOTAL ADMITTED BY THE MANAGER.			UP TO THE END OF 1910-1911.		IN 1911-1912.		TOTAL				In 1910-1911.				In 1911-1912.				Up to 1911-12	In 1912-13	Total	Estates remaining under management at the end of 1910-11.	Estates remaining under management at the end of 1911-12.	
					Up to the end of 1910-1911.		In 1911-1912.		TOTAL.	Up to the end of 1910-1911.	In 1911-1912.	TOTAL.	Amount of debt.	Amount for which settled.	Amount of debt.	Amount for which settled.	Amount of debt.	Amount for which settled.			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.						
Up to 1910-11.	In 1911-1912.	Total.			No.	Amount.	No.	Amount.	No.	Amount.																									
68	...	68	Karachi ...	88,709	113	1,28,743	...	...	113	1,28,743	56,617	...	56,617	32,760	32,371	2,693	2,693	35,453	35,064	23,857	21,164	...	...	...	...	...	...	...	...	50	3	53	18	15
183	...	183	Hyderabad ...	3,83,479	517	5,32,320	...	...	517	5,32,320	2,73,201	...	2,73,201	1,60,813	1,56,256	26,807	26,807	1,87,630	1,83,063	1,12,378	85,571	...	...	1	1	...	...	1	1	127	4	131	56	52
43	...	43	Thar and Parkar	1,45,217	89	1,48,911	3	5,706	92	1,54,617	77,100	3,455	80,555	14,195	13,826	2,964	2,964	17,159	16,790	62,905	63,396	1	...	...	1	...	...	...	...	23	1	24	20	19
196	...	196	Larkana ...	4,57,476	913	6,07,707	...	...	913	6,07,707	3,30,586	...	3,30,586	2,09,421	2,07,041	13,552	13,552	2,22,973	2,20,593	1,21,165	1,07,613	...	...	...	...	...	...	...	...	140	7	147	56	49
144	...	144	Sukkur ...	4,78,315	866	7,70,678	1	200	867	7,70,878	4,67,264	...	4,67,264	2,21,494	2,16,198	22,141	20,333	2,43,635	2,36,531	2,45,770	2,23,629	...	...	3	3	...	...	8	8	87	3	90	57	54
68	...	68	Upper Sind Frontier.	1,20,247	181	1,66,990	...	...	181	1,66,990	93,763	...	93,763	58,449	53,139	4,371	4,371	62,820	57,510	35,314	30,943	...	...	...	...	...	...	...	...	50	2	52	18	16
702	...	702	TOTAL ...	16,73,013	2,679	23,75,349	4	5,906	2,683	23,81,255	12,98,531	3,455	13,01,986	6,97,142	6,78,831	72,528	70,720	7,09,670	7,49,551	6,01,389	5,32,316	1	...	4	5	...	...	9	9	477	20	497	225	205

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

													CLAIMS REMAINING UNDISPOSED OF																		Estates relinquished under section 19.								
													At the end of 1910-1911.		In 1911-1912.																Up to 1910-1911.			In 1911-1912.			TOTAL.		
													No.	Amount.	No.	Amount.																								
7	3	10	Karachi	28,916	2	925	33	43,584	35	44,509	...	5,676	5,676	...	...	24	32,962					...	...	...	...	...	...	...	...	4	1	5	3	5					
44	5	49	Hyderabad ...	66,725	27	16,987	18	45,532	45	62,519	(1) 8,656	9,357	17,897	5	2 969	9	22,833					...	...	2	2	...	...	3	3	30	...	30	14	19					
7	3	10	Thar and Parkar	56,624	23	37,976	18	32,852	41	70,828	20,244	433	20,677	2	4,776	16	30,874					1	...	2	3	...	...	...	...	3	...	3	4	7					
22	7	29	Larkana	81,967	110	1,12,181	50	37,905	160	1,50,086	65,810	12,276	78,086	5	4,248	29	24,274					1	...	4	5	...	...	1	1	16	...	16	6	13					
32	6	38	Sukkur ...	1,15,148	81	1,08,564	83	55,255	164	1,63,819	(2) 46,087	18,109	63,866	21	11,825	39	39,720					...	...	...	...	...	...	1	1	18	1	19	14	19					
19	5	24	Upper Sind Frontier.	93,365	18	14,406	43	31,894	61	46,300	4,400	5,588	9,988	2	6,751	23	26,051					...	...	1	1	...	...	1	1	13	1	14	6	10					
131	29	160	TOTAL ...	4,42,745	261	2,91,039	245	2,50,022	506	5,41,061	1,45,197	51,439	1,96,190	35	30,543	140	1,76,714					2	...	9	11	...	...	6	6	84	3	87	47	73					
533	29	862	GRAND TOTAL ...	21,15,758	2,940	26,66,388	249	2,55,928	3,189	29,22,316	14,43,728	54,894	14,98,176	...	...	...	...					3	...	13	16	...	...	15	15	561	23	584	272	278					

Note.—The difference in the figures of 1910-1911 is due to the omission of the figures of the relinquished Estates and to errors since detected.

(1) Of this Rs. 116 have been written off owing to estate No. 788 having been returned under section 19,

(2) Of this Rs. 330 have been written off as the amount has been paid to the creditor by the estate owner direct.

M. WEBB,

Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the result of the working of the Sind Incumbered Estates, upto the 31st July 1912, distinguishing the results arrived at upto the 31st July 1911 from those of the current year 1911-12 ending the 31st July 1912:—

District.	No. of Estates for which order of management has issued.			No. of Estates of which management has ceased			
				By order under section 19.		By order under section 27.	
	Up to the 31st July 1911.	In 1911-1912.	Total.	Up to the 31st July 1911.	In 1911-12.	Up to the 31st July 1911.	In 1911-12.
1	2	3	4	5	6	7	8
Karachi ...	75	3	78	4	1	50	3
Hyderabad ...	227	5	232	30	..	127	4
Thar & Parkar...	50	3	53	3	..	23	1
Larkana ...	218	7	225	16	..	140	7
Sukkur ...	176	6	182	18	1	87	3
U. S. Frontier...	87	5	92	13	1	50	2
Total ...	833	29	862	84	3	477	20

District.	No. of estates which remained under management on the 31st July 1911.	No. of estates which remained under management on the 31st July 1912.	Total Amount awarded to creditors.		Amount paid.		Amount settled.	
			Up to the 31st July 1911.	In 1911-12.	Up to the 31st July 1911.	In 1911-12.	Up to the 31st July. 1911.	In 1911-12.
	9	10	11	12	13	14	15	16
Karachi ...	21	20	56,617	5,676	32,371	2,693	32,760	2,693
Hyderabad ...	70	71	*2,81,857	9,357	1,56,256	26,807	1,60 823	26,807
Thar & Parkar...	24	26	97,344	3,888	13 826	2,964	14,105	2,964
Larkana ...	62	62	3,96,396	12,276	2,07,941	13,552	2,09,421	13,552
Sukkur ...	71	73	†5,13,351	18,109	2,16,198	20,333	2,21,494	22,141
U. S. Frontier...	24	26	98.163	5,588	53,139	4,371	58.449	4,371
Total ...	272	278	14,43,728	54,894	6,78,831	70,720	6,97,142	72,528

District.	Amount which remained due to creditors on the 31st July 1911.	Amount remaining to be paid to creditors on the 31st July 1912.	Account of Government advances at 8 per cent. interest.					
			Amount outstanding on the 31st July 1911.	Advances in 1911-12.	Interest accruing on the 31st July 1912.	Total advances with interest.	Amount repaid in 1911-12.	Balances outstanding on the 31st July 1912.
	17	18	19	20	21	22	23	24
Karachi ...	23,857	26,840	...	...	...	...	...	...
Hyderabad ...	*1,21.034	1.03,468	...	...	...	...	...	...
Thar & Parkar...	83,149	84,073	...	...	...	...	...	.
Larkana ...	1,86,975	1,85,699	...	...	...	...	...	...
Sukkur ...	†2,91,'57	2,87,495	...	...	...	...	...	...
U. S. Frontier...	39,714	40,931	...	...	...	...	...	...
Total ..	7,46,586	7,28,506	...	...	...	...	...	...

District.	Account of Government advances under the Agriculturists Loans Act and the Land Improvements Loans Act.						Account of private Loans.					
	Amount outstanding on the 31st July 1911.	Advances in 1911-12.	Interest accruing on the 31st Jul. 1912.	Total advances with interest.	Amount re-paid during 1911-12.	Balances outstanding on the 31st July 1912.	Amount outstanding on the 31st July 1911.	Advances in 1911-12.	Interest accruing on the 31st July 1912.	Total advances with interest.	Amount re-paid in 1911-12.	Balances outstanding on the 31st July 1912.
	25	26	27	28	29	30	31	32	33	34	35	36
Karachi ...	3,470	600	...	4,070	3,200	870	4,000	...	206	4,206	1,206	3,000
Hyderabad ...	650	1,900	...	2,550	320	'2,230	14,150	...	763	14,915	5,463	9,450
Thar & Parkar...	150	1,000	...	1,150	150	1,000	300	...	16	316	16	300
Larkana ...	1,300	1,600	...	2,900	975	1,925	13,080	...	673	13 753	1.023	12.730
Sukkur ...	2,300	...	...	2,3'0	...	2,300	23,270	27,135	1,308	47,713	23,458	24,255
U. S. Frontier...	...	900	6	906	6	900	...	...	...	...	...	.
Total ...	7,870	6,000	6	13,876	4,651	9,225	54,800	23,135	2,966	80,901	31.166	49,735

*Of this Rs. 116 have been written off owing to estate No. 788 having been returned under section 19.

†Of this Rs. 330 have been written off as the amount has been paid to the creditor by the estate owner direct.

M. WEBB,
Manager.

APPENDIX V.

List of Suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1912.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Khiantomal and others.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 399 of Sayad Mukim Shah.	Claim for possession of certain land.	Appeal pending in the Court of the Judicial Commissioner of Sind.
2	Kodumal ...	The Manager, Incumbered Estates in Sind.	Claim for possession and partition of arable land.	Do.
3	Gangaram Bachomal.	Do. as guardian of estate No. 378.	Claim for Rs. 1,100 ...	Do.
4	Shinhomal and Sajandas.	Do. as guardian of estate No. 756.	Claim for declaration of right and possession of land.	Do.
5	Mir Muhammad and 10 others. The Manager, Incumbered Estates in Sind, being plaintiff No. 4. The No. of the estate is 335.	Khubomal *wd.* Dinomal and Mohanmal.	Suit for possession of land and produce thereof.	Do.
6	Do. ...	Pohumal and Motumal.	Do.	Do.
7	Hasomal and Usto Sher Muhammad *wd.* Sahibdino. Usto Sher Muhammad is under the guardianship of the Manager, Incumbered Estates in Sind.	Ghulam Kadir and 15 others. The Manager, Incumberd Estates in Sind, is defendant No. 12.	Claim for partition of arable land and produce of three years.	The suit was dismissed for default. The plaintiffs have since preferred an appeal to the Court of the Judicial Commissioner of Sind which is pending.
8	Gehimal ...	The Manager, Incumbered Estates in Sind, as guardian of estate No. 763 of Mir Imam Baksh Khan.	Claim for declaration of right and issue of an injunction.	Decided by the District Court, Hyderabad, against the plaintiff who has since preferred an appeal to the Court of the Judicial Commissioner of Sind, which is pending.
9	Akhund Abdul Wahid.	Do. as guardian of estate No. 79 of Muhammad Hashim.	Do. valued at Rs. 25.	Do.
10	Thakumal and Kundomal.	Do. as guardian of estate No. 763, of Mir Imam Baksh Khan.	Suit for declaration of right and issue of an injunction.	Do.
11	1. Mir Jan Muhammad. 2. Mir Khan Muhammad under the guardianship of the Manager, Incumbered Estates in Sind.	Munshi Kamaldin ...	Claim for possession of land.	The estate having been discharged under section 27 the suit has been struck off the list.
12	Relumal ...	Shah Nawaz and the Manager, Incumbered Estates in Sind.	Claim for possession and produce of arable land valued at Rs. 87-10-8 and Rs. 96-10-6 respectively.	The estate having been discharged under section 27, the case has been struck off the list.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
13	Musamat Sahibzadi and others.	1. Darya Khan ... 2. Musamat Fatma ... 3. The Manager, Incumbered Estates in Sind.	Claim for partition, possession and produce of land.	The estate having been discharged under section 27, the case has been struck off the list.
14	Mian Ali Shah ...	1. Wadero Shah Nawaz. 2. The Manager, Incumbered Estates in Sind.	Claim for partition, mutation of names and produce.	Decided by the District Court, Sukkur-Larkana in favour of the plaintiff.
15	Rewachand Ramrakhiomal.	1. The Manager, Incumbered Estates in Sind. 2. Isab Khan, estate-owner. 3. Sher Banu, estate-owner.	Claim for issue of an injunction and declaration of right.	Suit dismissed with costs on the plaintiff by the District Court, Karachi.
16	Bhai Amerdas ...	The Manager, Incumbered Estates in Sind, and others.	Claim for possession of a building.	Do. do. Sukkur-Larkana.
17	Abdul Majid and others.	Mian Hyder Ali and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 7.	Claim for partition of land.	Decided in favour of the defendants by the District Court, Sukkur-Larkana.
18	Wadhumal ...	The Manager, Sind Incumbered Estates in Sind, of estates Nos. 194 and 198.	Claim for Rs. 44 ...	Dismissed with costs on the plaintiff by the District Court, Sukkur-Larkana.
19	Pir Mian Shah Duran.	Muhammad Saleh and 5 others. The Manager, Sind Incumbered Estates in Sind, is defendant No. 6.	Claim for redemption of mortgage and clearance of accounts.	Compromised.
20	Osta Haji Karimdino.	Wadero Sher Muhammad and 12 others. The Manager, Incumbered Estates in Sind, being defendant No. 13.	Claim for possession and partition of arable land valued at Rs. 35,994-14-0.	Do.
21	Mahalram ...	The Manager, Sind Incumbered Estates in Sind, of estate No. 550 of Darya Khan.	Claim for Rs. 856-1-4 ...	Decided partly in favour of the plaintiff by the District Court, Sukkur-Larkana.
22	Muso Khan ...	Do. estate No. 285 of Rustom Khan.	Claim for Rs. 33-8-3 ...	Pending in the District Court, Hyderabad.
23	Akhund Abdul Wahid.	Do. estate No. 122 of Faiz Muhammad.	Suit for declaration and for injunction valued at Rs. 25.	Do.
24	Gidumal ...	Do. and 4 others of estate No. 429.	Claim for possession, mutation of names and 1/3rd share in a dwelling house, City Survey No. 54, Sheet No. A-11, valued at Rs. 200.	Pending in the District Court, Sukkur-Larkana.
25	Mukhi Verhomal and others.	Nabi Baksh and 26 others. The Manager, Incumbered Estates in Sind, being defendant No. 23.	Claim for partition of arable land valued at Rs. 3,495 and for produce worth Rs. 400.	Do.
26	Musamat Khawandini.	Osto Sher Muhammad and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 11.	Claim for partition ...	Do.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
27	Umar *wd.* Muhammad Azim and Musamat Umed, widow of Muhammad Azim.	Samano *wd.* Khuda Baksh and 6 others. The Manager, Incumbered Estates in Sind, being defendant No. 7.	Suit for possession of a dwelling house, valued at Rs. 200.	Pending in the District Court, Sukkur-Larkana.
28	Mir Shah Nawaz Khan, estate No. 504, and the Manager, Incumbered Estates in Sind.	1. Kimatrai ... 2. Wadhuram. 3. Ramkishin. 4. Lokram. 5. Kaliandas. 6. Kaniomal. 7. Seth Bodaram.	Claim for possession of arable land.	Do.
29	Muhammad Rahim and Habibulah.	Dialmal and 7 others. The Manager, Incumbered Estates in Sind, being defendant No. 4, estate No. 824.	Suit for declaration of right and partition of immovable property.	Decided in favour of the plaintiff by the District Court, Hyderabad.
30	Muhammad Rahim and two others.	Abdul Hamid and the Manager, Incumbered Estates in Sind, estate No. 824.	Suit for declaration of right and issue of an injunction.	Pending in the District Court, Hyderabad.
31	Ghanshamdas Lilaram.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 345 of Pir Sidik Muhammad Shah.	Claim for Rs. 15 ...	The plaintiff withdrew the suit.
32	Dialmal *wd.* Narumal.	Muhammad Rahim and 4 others. The Manager, Incumbered Estates in Sind, as guardian of estate No. 824, Kazi Abdul Hamid.	Suit for declaration of right and partition of immovable property.	Pending in the District Court of Hyderabad.
33	Girdharimal *wd.* Tulsidas.	Pir Sidik Muhammad Shah owner of estate No. 348, under guardianship of the Manager, Incumbered Estates in Sind.	Suit for Rs. 400 ...	Do.
34	Pir Mian Mahbub Shah.	Ata Muhammad Shah and 4 others. The Manager, Incumbered Estates in Sind, defendant No. 5.	Claim for possession of a house valued at Rs. 200.	Pending in the District Court, Sukkur-Larkana.
35	Gorumal ...	The Manager, Incumbered Estates in Sind, of estate No. 693 of Ghulam Muhammad Rajri.	Claim for declaration of right.	Do.
36	Asandas Tirithdas.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 335, of Hayat Khan.	Do. issue of an injunction and for Rs. 3,200.	Do.
37	Harun Ismail ...	Bachal Shah and 8 others. The Manager, Incumbered Estates in Sind, being defendant No. 9.	Suit for declaration and an injunction.	Pending in the Court of the Judicial Commissioner of Sind. District Court Jurisdiction.

M. WEBB,

Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance outstanding on account of Government revenue on 31*st July* 1911, *amount claimed for* 1911-1912, *amount paid during the year and the balance ontstanding on* 31*st July* 1912.

District.	Balance outstanding on 31st July 1911.	Amount claimed for 1911-1912.	Total	Amount paid up to 31st July 1912 on account of.			Balance outstanding on 31st July 1912 on account of			Remarks.
				Former years.	Current year.	Total.	Former years.	Current year.	Total.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	14,324	10,667	24,991	2 036	9,915	11,951	12,288	752	13,040	
Hyderabad	28,185	63,969	92,154	6,346	57,317	63,663	21,839	6,622	28,461	
Thar and Parkar ...	13,512	48.356	61 868	4,178	40,160	44 538	9,134	8,196	17,3 0	
Larkana	18 161	29,208	47,369	912	26,428	27.120	17,169	2,780	19 949	
Sukkur	28,644	29,953	58,597	4,141	27,582	31 723	24,503	2,371	26,874	
Upper Sind Frontier ...	18,645	17,584	36 229	2,092	16,403	18,098	15,953	2,178	18,131	
Total ...	1,21,471 (a)	1,99,737 (b)	3,21,208	20,585 (c)	1,76,8.9(d)	1,97,423	1,00,880(e)	22,999(f)	1,23,785	

* The difference from the last year's balance is due to the fact that (1) new estates have come under management, (2) corrections hav since been notified by the Revenue authorities.

Includes arrears before management.
(a) Rs. 81,376
(c) ,, 6,:89
(e) ,, 76,007

Includes Malkano.
(b) Rs. 433
(d) ,, 395
(f) ,, 38

Fallow Assessment.
Rs. 3,882
,, 359
,, 3,523

M. WEBB,
Manager, Incumbered Estates in Sind.

KARACHI. THE COMMISSIONER'S PRINTING PRESS.

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1913-14.

BY AUTHORITY

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS
1915

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Takavi	10	7
Private loans	11	„
Litigation	12	„
Government dues	13	8
Cost of management	14	„
Tour	15	„
Records	16	„
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Office building	18	9
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No. 6 OF 1915.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 6th January 1915.

Administration Report of the Incumbered Estates in Sind for the year 1913-14.

Submitted to Government.

2. The number of applications for protection received during the year (107) was slightly smaller than the number of the previous year (110), but the number of admissions was almost doubled, 45 as against 24. There was a marked improvement in the disposal of the applications, the balance outstanding at the close of the year being 37 as against 85 at the end of the previous year. The number of estates discharged decreased from 29 to 26.

3. There was an increase of Rs. 1,45,104 in the aggregate income of the estates, which was due principally to the large number of estates that came under management during the year and the sale for Rs. 57,317 of a portion of an estate in the Thar and Parkar district. The estate holders, being ladies and having no male relative to look after the estate after its discharge, asked that their estate should be sold and the proceeds after the payment of the debts should be given to them for the purchase of houses. In the special circumstances of the case the Commissioner sanctioned the proposal.

4. The decrease in the amount of private debt paid off was due to the usual second instalment not having been paid in July. This also accounts for the large increase of over 50,000 rupees in the net balance of the estates. The Manager has offered no explanation for the omission to make payment. During his inspection of the office in August last, the Commissioner noticed that the balances at the credit of the estates for current expenses were far larger than necessary and might have been utilized towards the payment of debt. A large portion of the balances (Rs. 75,000) has been invested in Government Promissory notes, and the Commissioner has directed that they should be sold at the earliest favourable opportunity and the money paid out in satisfaction of the liabilities.

5. There was great improvement in the collection, both of Government and of estates' dues. Out of the total demand of Government land revenue (Rs. 4,12,870) Rs. 3,00,623 were collected, leaving a balance of Rs. 1,12,247 as against Rs. 1,40,231 in the previous year. The Manager cannot be held responsible for the collection of the arrears which accrued before management. These have to be paid gradually as funds permit. The following table shows the details of the demand and the collections :—

	Demand.	Collections.	Balance.	Percentage of collections.
	Rs.	Rs.	Rs.	
Arrears before management ...	1,32,047	37,664	94,383	28·52
Arrears after management ...	47,755	41,721	6,034	87·36
Demand for the current year ...	2,33,068	2,21,238	11,830	94·92
TOTAL...	4,12,870	3,00,623	1,12,247	72·81

The percentage of collections on account of the current year's demand has improved from 86·13 to 94·92. The percentage of total collections to the total demand increased from 61·63 to 72·81 per cent. The Commissioner is glad to observe that the department has profited by the remarks which he made on this subject in his review of last year's report.

6. The number of claims filed increased from 151 to 233, due apparently to the large number of estates admitted to protection. The number settled did not, however, increase proportionately, being 171 as against 163 in the previous year.

7. Substantial progress was made in the preparation of liquidation schemes, the number submitted to the Commissioner for sanction during the year being 39 against 17 in the preceding year.

8. Twenty-one fresh suits were filed and eleven were decided. Of the twenty-six suits pending at the end of the year, the Manager is a *pro forma* party in twenty-five. Four appeals were disposed of, one was withdrawn and two were pending at the close of the year.

9. The education of minors connected with the estates is said to have received attention. More detailed information in this connection would be acceptable.

10. The cost of management decreased from 9·08 to 7·53. But had the Accountant-General demanded the contributions of establishment during the year, the percentage would have risen to 8·5. The decrease has been attributed to the increase in the income of the estates.

11. One of the main features of the year was the prosecution of three *banyas* for forging accounts,—two in an Incumbered Estates case and one in the case of a Mir scheduled under section 15 of Act XII of 1866, whose debts the Manager scrutinized under the Commissioner's orders. All these men were convicted in the lower Courts and sentenced to 2 years' imprisonment and fine. On appeal the convictions were upheld though the sentences were reduced. The effect of these convictions should be salutary.

12. The remarks made by the Manager in paragraphs 5 and 19 of the report justify the Commissioner's criticism of last year, that the department was in need of improvement. The Manager notes certain defects in the practice of leasing estates to their owners. They all appear to be defects which the Manager and his staff can cure themselves, and the Commissioner will be interested to learn what improvements are being effected during the current year. The necessities of the department dealt with in paragraph 19 also appear to be capable of disposal by the Manager. The two "essential difficulties" alluded to can only be cured by legislation, and it is for the Manager to formulate any proposals in this direction that he may think practicable.

13. The Commissioner is pleased to be able to record his opinion that the work of the year has shown a marked improvement, and he attributes this to the initiative and energy of Mr. Macmillan, who has now had time thoroughly to familiarize himself with every branch of the work. During Mr. Macmillan's absence of short leave Mr. Hiranand carried on his duties satisfactorily.

R. P. BARROW,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay.

No. A-683 of 1914.

Sind Incumbered Estates office,
Camp, Larkana, 3rd December 1914.

From

A. M. MACMILLAN, Esquire, I.C.S.,
Manager, Incumbered Estates in Sind.

To

THE COMMISSIONER IN SIND.

Sir,

I have the honour to submit my report on the administration of the Incumbered Estates Department for the year ending July 31st, 1914.

Personnel.

2. The charge of the Department was held by the undermentioned officers:—

Mr. Hamid A. Ali, I.C.S., 1st August 1913 to 10th February 1914.
Mr. A. M. Macmillan, I.C.S., 11th February to 14th May 1914.
Mr. Hiranand Tahilram Lala, 15th May to 31st July 1914.

Progress of the Department.

3. The number of estates was as follows:—

At opening of year	...	273
Relinquished under section 19	...	2
Discharged do. 27	...	24
		247
Taken up	...	45
Balance at close of year	...	292

The figures with regard to applications for protection were:—

Pending on 1st August 1913	...	85
Received during the year ...	...	107
		192
Admitted	...	45
Rejected	...	78
Reported to the Commissioner for orders	...	29
Transferred to the Court of Wards ...	...	3
Under enquiry on 31st July ...	...	37
		192

Future prospects.

4. The following table gives figures as to disposal of applications since the starting of the Department.

Year.	Number admitted.	Number relinquished.	Total number under management.	Increase.	Decrease.
1897-98 ...	383	2	381	381	...
1898-99 ...	116	16	481	100	...
1899-00 ...	55	37	499	18	...
1900-01 ...	62	40	521	22	...
1901-02 ...	25	22	524	3	...
1902-03 ...	32	31	525	1	...
1903-04 ...	15	40	500	...	25
1904-05 ...	24	40	484	...	16
1905-06 ...	7	49	442	...	42
1906-07 ...	19	65	396	...	46
1907-08 ...	14	68	342	...	54
1908-09 ...	29	64	307	...	35
1909-10 ...	26	31	302	...	5
1910-11 ...	26	56	272	...	30
1911-12 ...	29	23	278	6	...
1912-13 ...	24	29	273	...	5
1913-14 ...	45	26	292	19	...

The large rise in the number of estates this year is due principally to the admission of 15 in Nawabshah and 10 in Hyderabad district.

The total number 45 is higher than in any year since 1900-01. The comparatively small number of estates discharged on payment of debts from ordinary income is due to bad seasons. The same reason has prevented discharge by sale in cases where that course is contemplated, as investors are not likely to purchase lands at present unprofitable.

5. Of the 318 estates under management for the whole or part of the year—

Leases.

30 came under management after crops had been removed.

1 was entirely uncultivated.

6 were discharged before crops were ready.

7 were given for cultivation to their owners on condition that they should pay off the balance of liabilities.

Of the remaining 274—

70 were leased to the owners.

116 do. outsiders.

71 partly to outsiders, partly to owners.

6 were managed departmentally.

10 were partly managed departmentally and partly leased (5 to estate owners and 5 to outsiders).

1 was simple patadari.

The following facts have been observed with regard to the practice of leasing to estate owners :—

(1) No formal agreements have hitherto been taken.

(2) The prospects of the estate have not been gone into with sufficient care in fixing terms.

(3) The fact that the estate owner has no credit and cannot be expected to adhere to any terms in adverse seasons, has not been sufficiently kept in mind.

(4) No inquiry or inspection is made, as a matter of course, to ascertain whether the estate owner can be expected to pay lease money and no sufficient precautions have been taken to ensure payment when he can.

The policy of disposing of all estates by lease, virtually of discontinuing departmental management as an alternative, has had two bad results—

(1) Where an estate owner is influential and able to put difficulties in the way of outside lessees who do not come to terms with him privately, he can secure that the estate is either leased to his nominee at a low rate or that it is leased to himself.

(2) The Manager and the Deputy Managers have ceased to have any thorough personal knowledge of the affairs of the estates and condition of estate lands.

6. The general results of the working of the estates are shown in Appendix I. The aggregate income was Rs. 6,68,539, or Rs. 1,42,890 more than in the preceding year. The increase is due to an increase under the following heads : —

General result of working.

	Rs.
Lease money	31,663
Assessment	22,945
Sales of lands	43,726
Compensation of land	321
Payments made by estate owners ...	9,351

	Rs.
Pensions	600
Patedari	5,146
Old debts	2,896
Lapo	886
Miscellaneous income	4,046
Adjustment of produce	23,524
	1,45,104

The value of amani produce realised was Rs. 2,214 less than last year.

The arrears due to the Department at the beginning of the year were Rs. 1,86,220 and the demand for the year was Rs. 6,45,960, making a total sum for recovery of Rs. 8,32,180. Of the arrears Rs. 65,399 were recovered and Rs. 23,537 adjusted to maintenance. Of the current demand Rs. 5,26,389 were recovered and Rs 58,214 adjusted to maintenance. Of the latter sum Rs. 39,983 were due from estate owners and Rs. 13,231 from outside lessees, the adjustment being made in case of outsiders when estate owners had either interfered with the produce or had leased their land before coming under protection and recovered the lease money in advance.

At the end of the year the amount of arrears was Rs. 1,63,641 as under:—

Rs.	18,672 recovery prevented by Civil Courts injunctions.
„	25,157 postpone ments granted.
„	774 due from lessee under the superintendence of the Court of Wards. This will be recovered when there is balance to the credit of the lessee's estate.
„	8,477 under dispute.
„	4,045 due from lessees as assessment of 1913-14 but not reported by the Mukhtiarkars until after the close of the year.
„	66,667 due from estate owners.
„	39,849 under process of recovery.
Rs.	1,63,641

The percentage of recovery to demands from outside lessees was 91·14 as against 84·15 in the preceding year and from estate owners 59·68 as against 57·63.

The expeniture of the Department may be summarized as under:—

	Rs.
Assessment paid	3,00,623
Maintenance	1,04,974
Miscellaneous	92,259
Payments to creditors	66,296
Cultivation expenses	43,178
Payments of loans	22,805
Cost of management 1912-13	37,143
„ „ 1913-14, paid in advance ...	42,138
	7,09,416

The following figures show the results of the three forms of management :—

(I) Income from leases.

		Rs.
1.	Lease money	2,36,826
2.	Assessment	2,01,435

(II) Income from land given to estate owners for maintenance :—

		Rs
1.	Adjusted to maintenance	19,666
2.	Assessment recovered from estate owners ...	15,509

(III) Gross produce of lands managed departmentally.

		Rs.
1.	Amount charged as assessment	7,908
2.	Cultivation expenses	335
3.	Net profit recovered	4,586

Besides the above, Rs. 2,630 are recoverable on account of cash rent.

Claims.

7. 119 claims for Rs. 1,62,412 were pending at the beginning of the year. 233 new claims for Rs. 2,50,354 were filed during the year as against 151 for Rs. 1,53,420 in 1912-13. Of the total 352 claims for Rs. 41,27,663, 31 claims for Rs. 11,820 were written off, as the estate against which they had been filed was relinquished under section 19. 171 claims for Rs. 1,30,178 were decided, Rs. 56,575 being awarded. There remained, therefore, 178 claims for Rs. 2,70,768 to be decided at the close of the year.

There were 15 appeals against the decision of the Manager. Of these 13 were rejected and 2 modified.

Liquidation schemes.

8. Of the 202 estates under management, Liquidation schemes for 160 had been sanctioned in previous years and 29 were sanctioned in the year under report. The Liquidation schemes of 10 more were submitted during the year. Of the remaining 93 estates, claims against 23 have not been decided, 43 estates have been recently taken under management and the submission of 27 estates has been deferred for various reasons as under :—

3 estates—Liquidation schemes suspended till suits against these estates are decided.

1 estate—Enquiry into former lease is being made.

1 estate—There is a dispute regarding the share of estate owner which is being inquired into.

22 estates—In which it has not been possible so far, from experience of the working of the estates, to frame satisfactory Liquidation schemes.

Indebtedness.

9. The aggregate indebtedness of the estates upto the opening of the year was Rs. 13,99,885. The amount was increased by Rs. 56,575, awarded on claims, making a total of Rs. 14,56,460. Of this sum Rs. 6,63,122, including rebate amounting to Rs. 29,522, had been paid off in previous years. During the year Rs. 66,296 were paid and rebates of Rs. 1,140 were obtained. So the total reduction of indebtedness to the end of the year amounted to Rs. 7,30,558, leaving the liability of the estates at Rs. 7,25,902. Usually two payments are made to the creditors, one in July and the other in August before the accounts of the year are finally closed, on receipt of *Jama Visulis* from the Mukhtiarkars. This year only one payment was made. The second was not made before 31st July.

Takavi. 10. Details are shown in Appendix II.

Private loan. 11. The balance due by the estates at the opening of the year was Rs. 51,200, Rs. 12,500 were borrowed during the year and Rs. 2,740 had to be paid as interest. As before, the whole of the new loans were borrowed from the funds of the Court of Wards estates at 4 per cent interest, at which rate the Manager could obtain loans from the market also. Of the total sum of Rs. 66,440, Rs. 18,810 as against Rs. 7,786 were paid off, leaving a balance of Rs. 47,630 as under:—

Rs. 13,280 at 4½ per cent.

„ 6,300 at 4¼ per cent.

„ 28,050 at 4 per cent from Court of Wards estates.

Litigation. 12. Sixteen original suits were pending at the close of 1912-13 and 21 fresh suits were filed during 1913-14, the Manager being defendant in 5, and *pro forma* party in 35

Eleven suits were disposed of within the year with the following results:—

	Suits in the which Manager was		
	Defendant.	*Pro forma* defendant.	*Pro forma* plaintiff.
In favour of the Manager...	2	...	...
Against the Manager ...	...	3	...
Compromised	1	2	1
Withdrawn	1	1	...
	4	6	1

Twenty-six suits remained pending at the close of the year, the Manager being defendant in one, *pro forma* plaintiff in 20 and *pro forma* defendant in 5.

Thus out of 26 cases pending, the Manager is directly concerned only with one in which his official act is impugned.

Out of 20 cases in which the Manager is *pro forma* plaintiff, 18 relate to the recovery of land sold after release from the management of the old Acts of 1876 and 1881. 17 of these are pending in the District Court, Sukkur, 7 having been filed in November 1913 and 11 in April 1914. The delay in the disposal of these cases is due to the fact that on account of pressure of work, the District Judge, Sukkur, was unable to take them up for hearing after completion of the preliminary stages.

All the four appeals pending at the beginning of the year were disposed of during the year under report.

Three fresh appeals were filed during the year, out of which one was withdrawn by the appellant and two remained pending at the close of the year.

Details of litigation are shown in Appendix V.

The balance unrecovered at the close of 1912-13 owing to injunctions was Rs. 35,969. In the year under report the amount was reduced by Rs. 17,297, leaving the balance of Rs. 18,672 at the close of the year.

There is no doubt that estate owners derive advantage from the assistance rendered to them by the Department in the conduct of Civil suits.

Government dues.

13. The arrears due to Government were as under:—

Arrears before management.

Privileged under section 11 of the Act—

	Rs.
Opening balance	1,03,723
Due by the estates newly admitted	28,324
Total ...	1,32,047
Paid within the year	37,664
Closing balance ...	94,383
Percentage of payments	28·52

Arrears after management.

	Rs.
Opening balance	36,508
Corrections since notified	11,247
Total ...	47,755
Paid during the year	41,721
Balance ...	6,034
Percentage of payments	87·36

The demand for the year was Rs. 2,33,068, of which Rs. 2,21,238 (*i.e.*, 94·92 per cent. as against 86·13 last year) was paid, leaving a balance of Rs. 11,830, out of which Rs 8,060 are due from estate owners and Rs. 1,050 from departmentally managed estates. The balance due from outside lessees is only Rs. 2,720, or 1·17 per cent.

The percentage of payments shows an improvement throughout.

Cost of management.

14. The cost of management paid during the year was Rs. 37,143 as against Rs. 41,775 in 1912-13. The percentage was 7·53 as against 9·08 shown in the last year. The fall in percentage is partly due to the Accountant-General having omitted the demand contributions of establishment. These will be charged to the expenses for 1913-14 to be distributed to estates in 1914-15. This would have increased the percentage to about 8·5.

The further difference of 0·5 per cent is due to the increase in income.

Tour.

15. A list of Manager's camps is attached.

Records.

16. On account of increase in the work of the office as a whole no Munshi could be spared to continue the work of sorting, indexing of the Manager's office records previous to 1908-09.

The sorting, filing and indexing of records of all the Overseers under the new system has been completed. As for those of the offices of the Deputy Managers' their work has also been completed as under:—

Deputy Manager, Lower Sind—

Sorting papers completed from 1902-03 to 1910-11—

Destruction of records of 1910-11 to 1912-13 has been completed.

Sorting and indexing of 1909-10 and previous years is in hand.

Deputy Manager, Upper Sind—

Indexing and sorting was almost completed up to 1912-13.

Establishment.

17. There was no change in the permanent establishment during the year.

Mr. Hiranand Tahilram acted as Manager during my absence on privilege leave and held the post of Assistant Manager for the rest of the year.

He continued to deal with Civil cases in which the Manager is interested, and his work both in these cases and in dealing with other matters in which legal questions arise has been increasingly valuable.

Messrs. Tahilram Khiomal and Rupchand Teumal acted as Deputy Manager, Lower and Upper Sind, throughout the year.

I have to repeat the commendation bestowed upon their work, as well as upon that of Messrs. Parsram, Accountant, Shewakram, Serishtedar, Sobhraj and Naraindas, Head Munshis, in last year's report.

Mr. Shewakram's knowledge of bania accounting methods is of the greatest value to the Manager in dealing with all matters connected with claims.

Office building.

18 The office had again to be moved this year from the old Sub-Judge's Court and the temporary Collector's kacheri offices to a private bungalow in Police Lines Road.

Chief necessities of the department.

19. The chief necessities of the department at present are—

(1) the improvement of individual estate records;

(2) the thorough overhauling of office methods, and systematising of the disposal of work in the headquarter office and its equipment with proper record, storage and office furniture and appliances;

(3) improvement in the arrangement of Overseers' work. Until the machinery of the department is in better working order it is difficult to move in the direction of improvement in its methods.

With regard to the working of the department, the principal difficulties found have been—

A.—Departmental arrangements—

(1) Absence of sufficiently full data and information for deciding on the suitability of lease proposals based upon auctions, takavi grant proposals, applications for adjustments, remissions and postponements of lease money and takavi.

(2) Incompleteness of preliminary inquiries which have not hitherto been supplemented by detailed inquiries after estates have been taken up.

(3) Non-revision of liquidation schemes to bring them into accordance with the results of experience in working.

B.—Essential difficulties—

(1) No provision can be made for estate owners between the time when their estates are taken up and the receipt of the first instalments of estate income.

There is no fund from which advances for maintenance can be made.

(2) As pointed out many years ago, estate owners can insist on discharge when all debts are paid although sufficient working capital has not been laid by to obviate the necessity of immediate resort to money lenders.

Others have been dealt with in paragraph 5.

Education.

20. The education of minor estate owners and the minor dependants of estate owners continued to receive attention.

General.

21. One claimant under the Incumbered Estates Act and one whose claims on a scheduled Mirs' estate were being investigated, were prosecuted for forgery during the year. They have been convicted and sentenced in the original Courts to two years' rigorous imprisonment and two years' rigorous imprisonment and fine of Rs. 1,200, respectively. Both cases are at present under appeal to the Sessions Court.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. MACMILLAN,

Manager, Incumbered Estates in Sind.

Camps of the Manager, Incumbered Estates in Sind, 1913-14.

1913-14.	Dates.	Camp.	Taluka.
August ...	1st to 5th ...	Sukkur ...	Sukkur
	6th to 31st ...	Hyderabad ...	Hyderabad
September ...	1st to 30th ...	Hyderabad ...	Hyderabad.
October ...	1st to 5th ...	Hyderabad ...	Hyderabad.
	6th to 14th ...	Ghotki ...	Ghotki.
	15th to 19th ...	Sukkur ...	Sukkur.
	20th to 26th ...	Jacobabad ...	Jacobabad.
	27th to 31st ...	Shikarpur ...	Shikarpur.
November ...	1st to 8th ...	Larkana ...	Larkana.
	9th to 13th ...	Kambar ...	Kambar.
	14th to 15th ...	Nasirabad ...	Nasirabad.
	16th to 17th ...	Mehar ...	Mehar.
	18th to 22nd ...	Sita Road ...	Khairpur Nathan Shah.
	23rd to 27th ...	Dadu ...	Dadu.
	28th to 30th ...	Bhan ...	Sehwan.
December ...	1st to 6th ...	Karachi ...	Karachi.
	7th to 13th ...	Manjhand ...	Manjhand.
	14th to 17th ...	Nur Keti ...	Hala.
	18th to 26th ...	Hala ...	Hala.
	27th to 31st ...	Shahdadpur (Nawabshah).	Shahdadpur.
January ...	1st to 3rd ...	Christmas ...	
	3rd to 11th ...	Shahdadpur ...	Shahdadpur.
	12th to 22nd ...	Mirpur Khas ...	Mirpur Khas.
	23rd to 24th ...	Tando Allahyar ...	Tando Allahyar.
	25th to 26th ...	Naserpur ...	Tando Allahyar.
	27th to 31st ...	Matiari ...	Hala.
February ...	1st to 12th ...	Hyderabad ...	Hyderabad.
	13th to 18th ...	Sukkur ...	Sukkur.
	19th to 25th ...	Mirpur Mathelo ...	Mirpur Mathelo.
	26th ...	Sukkur ...	Sukkur.
	27th and 28th ...	Shikarpur ...	Shikarpur.
March ...	1st to 3rd ...	Shikarpur ...	Shikarpur.
	4th to 12th ...	Jacobabad ...	Jacobabad.
	13th to 24th ...	Larkana ...	Larkana.
	25th to 26th ...	Rohri ...	Rohri.
	27th to 31st ...	Nawabshah ...	Nawabshah.
April ...	1st to 3rd ...	Hyderabad ...	Hyderabad.
	4th to 7th ...	Tando Bago ...	Tando Bago.
	8th to 9th ...	Tando Muhammad Khan...	Tando Muhammad Khan.
	10th to 13th ...	Hyderabad ...	Hyderabad.
	14th to 17th ...	Tatta ...	Tatta.
	18th ...	Ghullamallah ...	Mirpur Sakro
	19th to 21st ...	Sakro ...	Mirpur Sakro.
	22nd ...	Karachi (via Dabiji station)	Karachi.
	23rd to 28th ...	Karachi ...	Karachi.
	29th to 30th ...	Hyderabad ...	Hyderabad.
May ...	1st to 10th ...	Hyderabad ...	Hyderabad.
	11th ...	Karachi ...	Karachi.
	12th to 14th ...	Hyderabad ...	Hyderabad.
	15th ...	Hyderabad ...	Hyderabad.
	16th to 18th ...	Sukkur ...	Sukkur.
	19th to 31st ...	Hyderabad ...	Hyderabad.
June ...	1st to 22nd ...	Hyderabad ...	Hyderabad.
	23rd to 26th ...	Shikarpur ...	Shikarpur
	27th to 30th ...	Sukkur ...	Sukkur.
July ...	1st to 4th ...	Larkana ...	Larkana.
	5th to 6th ...	Sukkur ...	Sukkur.
	7th 31st ...	Hyderabad ...	Hyderabad.

A. M. MACMILLAN,
Manager.

APPENDIX I.

	Rs.	Rs.
Balance at the close of last year	...	1,10,715
Produce during the year (1)	6,68,539	
Takavi advanced by Government under the Agriculturists' and Land Improvements Loans Acts	7,590	
Private loans raised	12,500	
Refund of cultivation expenses	36,639	
Refund of management expenses for 1912-13 paid last year from the Manager's account	37,143	
Interest on promissory notes	2,550	
		7,64,961
Total Receipts, including last year's balance		8,75,676

Expenditure on account of—

Government Assessment—

	Rs.		
Arrears before management... ...	37,664		
Arrears accrued during management ...	41,721		
Current year's	2,27,917		
	3,07,302		
Deduct—			
Refunds from last year's payments ...	6,679		
		3,00,623	
Maintenance to estate owners (2)		1,04,974	
Cultivation expenses. From Government loan	7,590		
Cultivation expenses. From estates income...	35,588		
		43,178	
Miscellaneous expenditure as per details on next page (3) ...		92,259	
Repayment of takavi advanced by Government under the Agriculturists and Land Improvements Loans Acts ...		6,735	
Repayment of private loans		16,070	
Proved debts discharged		66,296	
Cost of management for 1912-13		37,143	
Do. 1913-14		42,138	
Total Expenditure			7,09,416
Balance on 31st July 1914			1,66,260

Of the balance (Rs. 1,66,260) Rs. 75,000 have been invested in Government promissory note.

NOTES.—

(1) is made up as under :—

	Rs.
Sale of land	71,725
Compensation of land	1,050
Payments made by estate owners ...	10,823
Patedari	15,427
Old debts	3,996
Pensions	600
Lapo	4,559
Miscellaneous—Interest, notice fee, percentage, sales of trees, etc.	17,009
Carried over ...	1,25,189

	Rs.	Rs.
Brought over ...	1,25,189	
Adjustment of consideration of leases given to estate owners..	8,196	
Adjustment of produce of land given in maintenance ...	19,666	
Assessment of land given in maintenance	15,509	
Adjustment of produce taken away by estate owners or default made by estate owners	34,447	
Adjustment of produce enjoyed by lessees on leases given before management	14,424	
		2,17,449
Produce of leases	2,36,826	
Assessment on leased estates	2,01,435	
		4,38,261
Amani produce—		
Assessment	7,908	
Cultivation expenses	335	
Net profit	4,586	
		12,829
		6,68,539

(2) The item of maintenance (Rs. 1,04,974) includes—

Adjustment of consideration of leases given to estate owners	8,196
Adjustment on account of land given in maintenance ...	19,666
Adjustment of produce taken away by estate owners or default made by estate owners	34,447
Adjustment of cultivation expenses due by estate owners.	12,891

(3) Details of miscellaneous expenses—

Domestic expenses—repairs to houses, marriage, death, circumcision and other personal expenses ...	25,899	
Construction and repairs to sluices	708	
Suit expenses	12,392	
Interest on proved debt	11,537	
Interest on private loan	2,740	
Do. Government loan...	385	
Balance on accounts given to estate owners on relinquishment	6,086	
Expenditure in connection with estate owners' tuition ...	559	
Registration fee and purchase of stamps	348	
Produce enjoyed by former lessees	14,442	
Jamrao expenses	15,980	
Repairs to boundary marks	95	
Advertisements and printing charges	389	
Other petty items	749	
		92,259

A. M. MACMILLAN,
Manager.

APPENDIX II.

Loan for Takavi at 6¼ per cent.

			Rs.	Rs.
Balance at the close of last year	...	...	12,520	
Fresh advances during the year	...	...	7,590	20,110
Deduct—				
Repayment during the year...	...	...		6,735
Balance still due to Government	...	...		13,375

A. M. MACMILLAN,
Manager.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

No. of estates which came under management.			District.	LIABILITIES.									DEBTS COMPOUNDED.						Amount that remained due to creditors on the 31st July 1913.	Amount still remaining due to the creditors on the 31st July 1914.	APPEALS.								Estates relinquished under section 27			Estates remaining under management.	
													Up to the end of 1912-1913.		In 1913-1914.		Total				In 1912-1913.				In 1913-1914.							
Upto 1912-1913.	In 1913-1914.	Total.		As estimated by the owners under section 6.	Total of claims registered under sections 12 and 14.				Total admitted by the Manager.				Amount of debt.	Amount for which settled.	Amount of debt.	Amount for which settled.	Amount of debt.	Amount for which settled.			Modified.	Remanded.	Rejected.	Total.	Modified.	Remanded.	Rejected.	Total.	Upto 1912-13.	In 1913-14.	Total.	Upto the end of 1912-13.	After end of 1913-14.
					Up to the end of 1912-1913.		In 1913-1914.		Total.		Upto the end of 1912-1913.	In 1913-1914.	Total.																			
					No.	Amount.	No.	Amount.	No.	Amount.																							
69	...	69	Karachi ...	69,082	86	1,00,158	...	...	86	1,00,158	46,038	...	46,038	31,358	31,019	3,949	3,515	35,307	34,834	14,680	10,731	...	...	...	...	...	...	...	...	56	4	60	12	8
165	...	165	Hyderabad ...	1,31,040	167	1,98,544	1	1,203	168	1,99,747	1,14,330	2,265	1,16,595	75,624	73,056	6,447	6,447	82,071	79,503	38,706	34,524	...	...	...	...	1	...	...	1	139	5	144	26	21
30	...	30	Nawabshah ...	1,77,195	269	2,29,065	1	144	270	2,29,809	90,790	396	91,186	41,953	40,714	7,465	7,465	49,418	48,179	48,837	41,768	...	...	...	...	...	...	...	...	2	4	6	28	24
41	...	41	Thar and Parkar ...	1,43,613	75	1,55,709	2	22,407	77	1,78,116	99,983	2,309	1,02,313	19,063	18,694	12,326	12,326	31,389	31,020	80,920	70,954	...	...	1	1	...	...	...	...	26	...	26	15	15
201	...	203	Larkana ...	4,29,687	801	6,00,746	...	...	801	6,00,746	3,21,377	8,281	3,29,658	1,94,210	1,85,347	25,852	24,846	2,20,072	2,10,193	1,27,157	1,09,586	...	...	...	...	1	...	...	1	155	6	161	48	42
156	1	157	Sukkur ...	5,09,831	948	8,38,395	7	2,261	955	8,40,656	4,85,900	9,432	4,95,332	2,43,140	2,32,389	7,652	7,652	2,50,792	2,40,041	2,42,760	2,44,540	...	...	...	...	5	...	...	5	92	2	94	64	63
74	...	74	Upper Sind Frontier.	1,68,143	200	1,68,728	2	243	202	1,68,971	89,191	432	89,623	57,764	52,381	3,745	3,745	61,509	56,126	31,427	28,114	...	...	...	...	5	...	...	5	55	3	58	19	16
737	1	738	TOTAL ...	16,20,491	2,546	22,91,915	13	26,258	2,559	23,18,173	12,47,609	23,166	12,70,775	6,63,122	6,33,600	67,436	66,296	7,30,558	6,99,896	5,84,487	5,40,217	...	...	1	1	1	...	11	12	525	24	549	212	189

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

													Claims remaining undisposed of																Estates relinquished under section 19.				
													At the end of 1912-1913.		In 1913-1914.																		
													No.	Amount.	No.	Amount.																	
10	1	11	Karachi	29,112	37	46,036	...	...	37	46,036	13,195	210	13,405	11	23,417	6	16,846																
44	10	54	Hyderabad ...	86,826	53	87,112	11	5,865	67	92,977	37,037	8,603	45,693	23	20,261	14	11,445																
7	15	22	Nawabshah ...	43,603	13	2,948	49	52,225	62	55,173	444	1,400	1,844	3	8,287	46	51 235																
12	1	13	Thar and Parkar ...	78,080	23	40,822	12	47,400	41	88,222	10,533	3,833	14,369	6	9,981	13	70,694																
27	3	30	Larkana	68,974	116	93,615	60	61,268	176	1,54 883	49,153	5,647	54,805	35	41,639	41	61,567																
29	8	37	Sukkur ...	72,691	52	97,080	55	17,380	107	1,14,460	35,027	10,641	45,668	28	49,675	28	23,099																
20	6	26	Upper Sind Frontier.	53,886	21	20,295	33	39,958	51	60,253	6,832	3,069	9,901	13	9,152	30	35,882																
149	44	193	TOTAL ...	4,31,185	324	3,87,908	220	2,34,0 6	544	6,12,004	1,52,276	33,409	1,85,685	119	1,62,412	178	2,70,768																
816	45	931	GRAND TOTAL ...	20,51,678	2,870	26 79,823	233	2,50,354	3,103	29,30,177	13,99,685	56,575	14,56,460	...	...	...	...																

NOTE.—The difference in the figures of 1912-1913 is due to the omission of the figures of the relinquished estates.

A. M. MACMILLAN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the result of the working of the Sind Incumbered Estates, upto the 31st July 1914, distinguishing the result arrived at upto the 31st July 1913 for those of the current year 1913-14 ending the 31st July 1914:—

District.	No. of estates for which order of management.			No. of estates of which management has ceased.			
				By order under section 19.		By order under section 27.	
	Upto the 31st July 1913.	In 1913-1914.	Total.	Upto the 31st July 1913.	In 1913-14.	Upto the 31st July 1913.	In 1913-14.
1	2	3	4	5	6	7	8
Karachi ...	78	1	79	5	...	56	4
Hyderabad ...	209	10	219	30	1	139	5
Nawabshah ...	37	15	52	...	...	2	4
Thar & Parkar...	53	1	54	3	...	26	...
Larkana ...	230	3	233	16	1	155	6
Sukkur ...	185	9	194	19	...	92	2
U. S. Frontier...	94	6	100	15	...	55	3
Total ...	886	45	931	88	2	525	24

District.	No. of estates which remained under management on the 31st July 1913.	No. of estates which remained under management on the 31st July 1914.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
			Upto the 31st July 1913.	In 1913-14.	Upto the 31st July 1913.	In 1913-14.	Upto the 31st July. 1913.	In 1913-14.
	9	10	11	12	13	14	15	16
Karachi ...	17	14	59,233	210	31,019	3,815	31,358	3,949
Hyderabad ...	40	44	1,51,417	10,871	73,056	6,447	75,624	6,447
Nawabshah ...	35	46	91,234	1,796	40,714	7,465	41,953	7,465
Thar & Parkar...	24	25	1,70,516	6,196	18,694	12,326	19,063	12,326
Larkana ...	59	55	3,70,535	13,928	1,85,347	24,816	1,94,220	25,852
Sukkur ...	74	81	5,20,927	20,073	2,32,389	7,652	2,43,140	7,652
U. S. Frontier...	24	27	96,023	3,501	52,381	3,745	57,764	3,745
Total ...	273	292	13,99,885	56,575	6,33,600	66,296	6,63,122	67,436

District.	Amount which remained due to creditors on the 31st July 1913.	Amount remaining to be paid to creditors on the 31st July 1914.	Account of Government advances at 8 per cent. interest.					
			Amount outstanding on the 31st July 1913.	Advances in 1913-14.	Interest accruing on the 31st July 1914.	Total advances with interest.	Amount repaid in 1913-14.	Balance outstanding on the 31st July 1913.
	17	18	19	20	21	22	23	24
Karachi ...	27,875	24,136	...	...	...	...	...	..
Hyderabad ...	75,703	80,217	...	...	...	...	...	...
Nawabshah ...	49,281	43,612	...	...	...	...	...	...
Thar & Parkar...	91,453	85,323	...	...	...	...	...	...
Larkana ...	1,76,315	1,64,391	...	...	...	...	...	...
Sukkur ...	2,77,787	2,90,208	...	...	...	...	...	...
U. S. Frontier...	38,259	38,015	...	...	...	...	...	...
Total ...	7,36,763	7,25,902	...	...	...	...	...	...

District.	Account of Government advances under the Agriculturists Loans Act and the Land Improvement Loans Act.						Account of private loans.					
	Amount outstanding on the 31st July 1913.	Advances in 1913-14.	Interest accruing on the 31st July 1914.	Total advances with interest.	Amount re-paid during 1913-14.	Balance outstanding on the 31st July 1914.	Amount outstanding on the 31st July 1913.	Advances in 1913-14.	Interest accruing on the 31st July 1914.	Total advances with interest.	Amount re-paid in 1913-14.	Balance outstanding on the 31st July 1914.
	25	26	27	28	29	30	31	32	33	34	35	36
Karachi ...	570	...	...	570	400	170	2,000	...	177	2,177	177	2,000
Hyderabad ...	1,180	300	223	1,703	223	1,480	8,500	3,300	421	12,221	2,121	10,100
Nawabshah ...	140	800	...	940	140	800	675	5,300	32	6,007	32	5,975
Thar & Parkar...	1,100	...	..	1,100	...	1,100	100	...	13	113	13	100
Larkana ...	2,450	3,045	24	5,519	994	4,525	11,180	700	735	12,615	2,085	10,530
Sukkur ...	2,680	1,300	138	4,118	2,368	1,750	28,745	1,600	1,362	31,707	14,382	17,325
U. S. Frontier...	4,400	2,145	...	6,545	2,995	3,550	.	1,600		1,600	...	1,600
Total ...	12,520	7,590	385	20,495	7,120	13,375	51,200	12,500	2,740	66,440	18,810	47,630

A. M. MACMILLAN,
Manager.

APPENDIX V.

List of Suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1914.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Mir Muhammad and 10 others. Manager, Incumbered Estates in Sind being defendant No. 4. The number of the estate is 335.	Pohumal and Mohanmal.	Suit for possession of land and produce thereof.	Appeal decided in favour of the appellants.
2	Shinhomal and Sajandas.	Manager, Incumbered Estates in Sind as guardian of estate No. 756.	Claim for declaration of right and possession of land.	Do.
3	Kodumal ...	Manager, Incumbered Estates in Sind.	Claim for possession and partition of arable land.	Appeal withdrawn by the appellants.
4	Hasomal and Usto Sher Muhammad wd. Sahibdino, the latter being under management of the Manager.	Ghulam Kadir and 15 others. The Court of Wards in Sind being defendant No. 12.	Claim for partition of arable land and produce of three years.	Appeal dismissed.
5	Akhund Abdul Wahid.	Manager, Incumbered Estates in Sind as guardian of estate No. 122 of Faiz Mahomed Aradin.	Suit for declaration and issue of an injunction valued at Rs. 25.	Appeal withdrawn by the appellants.
6	Mir Shah Nawaz Khan, estate No. 504, and the Manager, Incumbered Estates in Sind.	Kimatrai and 6 others	Claim for possession of arable land.	Suit compromised.
7	Musamat Kalan and two others.	Mir Ahmed. The Manager, Incumbered Estates in Sind, *pro forma* defendant.	Claim for possession of arable land and produce worth Rs. 50.	Suit decided in favour of the plaintiffs.
8	Nabi Baksh and Alah Baksh.	Usto Sher Muhammad and 7 others. The Manager, Incumbered Estates in Sind being defendant No. 9.	Claim for possession of a house valued at Rs. 1,800.	Suit compromised.
9	Asandas wd. Tirithdas.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 335, of Hayat Khan.	Suit for declaration of right and issue of an injunction.	Do.
10	Mr. Chandiram and others.	Sayad Shahabuldin Shah, owner of estate No. 834 under guardianship of the Manager, Incumbered Estates in Sind.	Suit for partition of immoveable property to the extent of Re. 0-5-8 share with all rights of frontage and Rabi produce worth Rs. 350.	Suit decided in favour of the plaintiffs. The Manager was only a *pro forma* party.
11	Harun Ismail ...	Bachal Shah and 8 others. The Manager, Incumbered Estates in Sind, being defendant No. 9.	Suit for declaration and injunction.	Suit withdrawn by the plaintiff. The Manager was only a *pro forma* party.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
12	Dialmal wd. Narumal.	Muhammad Rahim and 4 others. The Manager, Incumbered Estates in Sind, as guardian of estate No. 824, of Kazi Abdul Hamid being *pro forma* defendant.	Suit for declaration of right and partition of immovable property.	Suit decided in favour of the plaintiff. The Manager was only a *pro forma* party.
13	Secretary of State for India in Council by the Collector of Karachi and 5 others.	Bachal Shah and 8 others. The Manager, Incumbered Estates in Sind, being defendant No. 9, estate No. 189.	Suit for declaration and injunction and a scheme—under section 95, Civil Precedure Code.	Estate discharged. Since compromised.
14	Gehimal ...	The Manager, Incumbered Estates in Sind, as guardian of estate No. 763 of Mir Imam Baksh Khan.	Claim for declaration of right and issue of an injunction.	Suit dismissed with costs on the plaintiff.
15	Akhund Abdul Wahid.	Do. as guardian of estate No. 79 of Muhammad Hashim.	Suit for declaration of right and issue of an injunction valued at Rs. 25.	Suit withdrawn by the plaintiff.
16	Tirathdas Dayaldas.	Do. as guardian of estate No. 763 of Mir Imam Baksh Khan.	Suit for issue of an injunction valued at Rs. 50.	Suit dismissed with costs on the plaintiff.
17	Gehimal ...	Do. as guardian of estate No. 763 of Mir Imam Baksh Khan.	Claim for declaration of right and issue of an injunction.	Appeal pending in the Court of the Judicial Commissioner of Sind.
18	Musamat Khawand lini.	Usto Sher Muhammad and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 11.	Claim for partition ...	Do.
19	Manager, Incumbered Estates in Sind, as guardian of estate No. 708 of Gajidino Shah and Muhammad Baksh Shah.	Chanchalmal and others.	Suit for setting aside sales of land and produce thereof.	Suit pending in the District Court, Larkana.
20	Muhammad Murad and others.	Abdul Rashid owner of estate No. 865 and Manager as guardian being *pro forma* defendant.	Claim for partition.	Do.
21	Kaisar Khan estate owner and Manager, Incumbered Estates in Sind, estate No. 782.	Lilomal and Ochimal .	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	Suit pending in the District Court, Sukkur.
22	Do. ...	Sijawal and Ghulam Mahidin.	Do. ...	Do.
23	Do. ...	Sijawal, Chato, Motu and others.	Do. ...	Do.
24	Do. ...	Muhammad Azim ...	Do. ...	Do.
25	Do. ...	Muhammad Ali ...	Do. ...	Do.
26	Do. ...	Tindanmal ...	Do. ...	Do.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
27	Girdharimal wd. Tulsidas.	Pir Sidik Muhammad Shah owner of estate No. 348, under guardianship of the Manager, Incumbered Estates in Sind.	Suit for Rs. 400 ...	Suit pending in the District Court, Hyderabad, the Manager being only a *pro forma* party.
28	Munshi Dharamdas and Gurdinomal.	The Manager, Incumbered Estates in Sind, as guardian of estate No. 869 of Kundomal and Utamchand being defendent No. 8 and 7 others.	Suit for partition of $\frac{1}{5}$th share in the joint property.	Do.
29	Haji Alim wd. Batu.	Manager, Incumbered Estates in Sind, as guardian of estate No. 622 of Pir Khudadino Shah.	Suit for declaration of right and issue of an injunction valued at Rs. 25.	Suit pending in the District Court, Hyderabad.
30	Manager, Incumbered Estates in Sind as guardian of estate No. 809 of Ghulam Husein.	Kundomal and Khemchand.	Suit for possession of land and produce thereof.	Do.
31	Thakumal and Kundomal.	Manager, Incumbered Estates in Sind as guardian of estate No. 763 of Mir Imam Baksh Khan.	Suit for declaration of right and issue of an injunction.	Do.
32	Manager, Incumbered Estates in Sind as guardian of estate No. 785 of Mir Jan Mohomed.	Soni and others ...	Suit for recovery of an eight-anna share in certain lands and for mesne profits.	Suit pending in the District Court, Hyderabad, the Manager being only a *pro forma* party.
33	Nawab Jan Mohmed Khan wd. Nawab Ghulam Ali Khan and Dhanji wd. Samji.	Manager, Incumbered Estates in Sind as guardian of estate No. 202, Nawab Wali Mohomed Khan and others and 881 of Mitho and others being defendant No. 18.	Suit for partition of arable land and mesne profits for three years valued at Rs. 4,272-3-0.	Do.
34	Wadero Rahim Baksh and others and the Manager, Incumbered Estates in Sind as guardian of estate No. 648 of Alah Baksh.	Govindmal and Narayanmal.	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	Suit pending in the District Court, Sukkur.
35	Do. ...	Dandumal and Manumal.	Do. ...	Do.
36	Do. ...	Bhojomal and Chamnomal.	Do. ...	Do.
37	Do. ...	Lahorimal and Harsomal.	Do. ...	Do.
38	Do. ...	Manikmal ...	Do. ...	Do.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
39	Wadero Rahim Baksh and others and the Manager, Incumbered Estates in Sind, as guardian of estate No. 648 of Alah Baksh.	Dasumal and Verhomal.	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	Suit pending in the District Court, Sukkur.
40	Do. ...	Mr. Sadhuram ...	Do. ...	Do.
41	Do. ...	Jumanmal Bhawanmal and others.	Do. ...	Do.
42	Do. ...	Rahim, Tayab and others.	Do. ...	Do.
43	Do. ...	Fakir Muhammad, Alisher and others.	Do. ...	Do.
44	Do. ...	Govindamal Ailmal ...	Do. ...	Do.

A. M. MACMILLAN,

Manager, Incumbered Estates in Sind.

APPENDIX VI.

Statement showing the balance outstanding on account of Government revenue on 31st July 1913, *amount claimed for* 1913-1914, *amount paid during the year and the balance outstanding on 31st July* 1914.

District.	Balance outstanding on 31st July 1913.	Amount claimed for 1913-1914.	Total.	AMOUNT PAID UPTO 31ST JULY 1914 ON ACCOUNT OF				BALANCE OUTSTANDING ON 31ST July 1914 ON ACCOUNT OF			Remarks.
				FORMER YEARS.		Current year.	Total.	Former years.	Current year.	Total.	
				Remitted.	Actually paid.						
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	14,945	6,538	21,483	...	1,597	6,445	8,042	13,348	93	13,441	
Hyderabad ...	16,295	24,179	40,474	...	12,231	22,270	34,501	4,064	1,909	5,973	
Nawabshah ...	19,641	39,112	58,753	...	10,011	36,509	46,520	9,630	2,603	12,233	
Thar and Parkar ...	33,070	61,779	94,849	...	26,756	59,319	86,075	6,314	2,460	8,774	
Larkana	31,413	29,228	60,641	...	6,743	27,585	34,328	24,670	1,643	26,313	
Sukkur	45,490	53,083	98,573	...	14,597	51,189	65,786	30,863	1,894	32,757	
Upper Sind Frontier..	18,978	19,149	38,127	...	7,450	17,921	25,371	11,528	1,228	12,756	
TOTAL ...	1,79,802 (a)	2,33,068 (b)	4,12,870	...	79,385 (c)	2,21,239(d)	3,00,623	1,00,417(e)	11,830 (f)	1,12,247	

Includes arrears before management.
(a) Rs. 1,32,047
(c) ,, 37,664
(e) ,, 94,383

Includes Malkano.
(b) Rs. 324
(d) ,, 324
(f) ,, ...

Fallow Assessment.
Rs. 7,890
,, 5,112
,, 2,778

A. M. MACMILLAN,
Manager.

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

Annual Reports.

Report on the Administration of the Incumbered Estates in Sind for the year ending 31st July 1914.

No. 1484.

REVENUE DEPARTMENT.

Bombay Castle, 6th February 1915.

Memorandum from the Commissioner in Sind, No. 6, dated 6th January 1915—Submitting, with his remarks, the Report on the Administration of the Incumbered Estates in Sind for the year ending 31st July 1914.

RESOLUTION.—Government concur in the remarks made in paragraphs 12 and 13 of the Commissioner in Sind's review.

C. W. A. TURNER,
Under Secretary to Government.

To

The Commissioner in Sind,
The Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Manager, Incumbered Estates in Sind,
The Accountant General (with a copy of the report),
The Government of India,
The Secretary of State for India. } By letter.

A Rev 310

No. of 1915.

Copy forwarded for information and guidance to

ADMINISTRATION REPORT

OF THE

INCUMBERED ESTATES IN SIND

1914-15

BY AUTHORITY

133822

KARACHI:
PRINTED AT THE COMMISSIONER'S PRINTING PRESS
1915

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Administration Report of the Incumbered Estates in Sind for the year 1914-15.

No. 761 of 1915.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 10th December 1915.

Submitted to Government.

2. During the year 100 applications were received for protection as against 107 in the previous year, while the number of admissions fell from 45 to 36. Out of 166 applications, including 66 pending since last year, 122 were disposed of, leaving a balance of 44 at the close of the year. These included 3 of 1912-13 and 6 of 1913-14, and the Manager's attention is being drawn to the great delay in their disposal. The number of estates discharged was 23 as compared with 26 in the previous year. It appears from the concluding portion of paragraph 8 of the report that many estates, the liquidation schemes of which were sanctioned on incorrect data, cannot be profitably managed. So long as the liquidation schemes sanctioned for them remain in force, they cannot be discharged under section 27 of Act XX of 1896, until their liabilities are discharged. But there appears to be no legal objection to resort to the provisions of section 30, *i.e.*, to cancel the liquidation schemes and restore the estates to their owners under section 19 of the Act. There are cases on record in which the Commissioner has taken such action. The Manager is accordingly being asked to submit special reports on each of such estates.

3. The aggregate income shows a net decrease of Rs. 1,05,979. This is partly due to short recoveries of assessment on account of the cotton crisis of last year and partly to fewer sales of lands. The last year's figure was swollen by a sum of Rs. 57,317 on account of the sale proceeds of land belonging to certain ladies who desired to acquire house property in lieu of landed property.

4. The aggregate indebtedness of the estates, including the addition of Rs. 53,148 during the year, amounted to Rs. 7,79,050. Of this, claims were satisfied to the extent of Rs. 85,872 (including Rs. 17,593 on account of rebates secured from creditors) as against Rs. 67,436 in the previous year.

5. The arrears due from lessees, estate owners and others rose from Rs. 1,48,895 to Rs. 2,19,613. Of the previous year's arrears, Rs. 26,313 were recovered and Rs. 2,744 were adjusted to the maintenance allowance of estate owners. The large increase in arrears is attributed partly to the grant of postponements on account of the cotton crisis and to the failure of crops, and partly to the lease money of some estates given out to the estate owners themselves having been fixed at unduly high rates. The amount due from outsiders, which is under process of recovery, was Rs. 47,051 as against Rs. 39,849 at the close of the previous year.

6. The following table compares the Government demand and collections of land revenue for the year under report and the preceding year :—

	1914-15.				Percentage of collections in 1913-14.
	Demand.	Collections.	Balance.	Percentage of collections.	
	Rs.	Rs.	Rs.		
Arrears before management.	1,08,173	11,976	96,197	11.07	28.52
Arrears after management ...	19,307	6,762	12,545	35.02	87.36
Demand for the current year.	2,55,776	2,20,352	35,424	86.15	94.92
Total of 1914-15 ...	3,83,256	2,39,090	1,44,166	62.38	...
Total of 1913-14 ...	4,12,870	3,00,623	1,12,247	...	72.81

It will be seen from the above figures that the percentage of total collections fell by 10.43 per cent. Considering the circumstances of the year, the recoveries and arrears may be considered fairly satisfactory.

7. The disposal of claims, as will appear from the report, was not as satisfactory as could be desired. Of the 438 claims, including 260 fresh ones filed during the year, only 75 were disposed of as compared with 202 in the preceding year. The unusually slow progress in this work is partly due to the outbreak of plague at Larkana and Shahdadpur where hearings of several claims had been fixed.

8. The work in connection with the preparation of liquidation schemes leaves much room for improvement. Of the 305 estates under management, schemes for 173 had already been sanctioned in previous years and only 13 in the year under report as against 29 in the preceding year. Two more schemes have been sanctioned so far in the current year and one estate has been relinquished under section 19. The remaining 116 estates which are awaiting liquidation schemes came under management in the years detailed below:—

1904-05	...	2
1908-09	...	2
1909-10	...	2
1910-11	...	6
1911-12	...	12
1912-13	...	18
Total	...	42
1913-14	...	39
1914-15	...	35
Grand total	...	116

These figures show that there are no less than 42 estates which have been under management for periods ranging between two and ten years but for which no liquidation schemes have yet been prepared. This omission, besides being very detrimental to the interests of the creditors, is unsatisfactory also from other points of view. It is attributed partly to claims not yet having been decided and partly to the insufficiency of data obtained from the management carried out so far. As the main object of Act XX of 1896—the liquidation of debts—is frustated

by an indefinite or prolonged postponement of the preparation of liquidation schemes, the Manager will be asked to expedite the decision of claims pertaining to those estates which have been long under management and also to take early steps to relinquish such of them as may be found on the data already available clearly to be too poor to be profitably managed.

9. The cost of management increased from 7.53 to 8.3 per cent. The increase of .77 per cent. is ascribed to the recovery by the Accountant-General during the year of annuities and pensions for the two years 1912-13 and 1913-14.

10. In paragraphs 17 and 19 of the report Mr. Macmillan has shown that the strength of the establishment, which has remained unchanged since 1910, is insufficient to carry on the work of the office efficiently. It is therefore all the more satisfactory that during the year he has been able to introduce some long needed reforms. The improvement of the records, of the system of accounts of each estate and of the management of the properties, has been very marked, and the Commissioner will be prepared to consider favourably any proposal for the increase of the establishment, if the Manager can show that increased efficiency in management can thereby be secured.

11. The report throughout testifies to the complete grasp which Mr. Macmillan has gained of the working of the department, and to his determination not to allow it to remain in a groove. He has indicated certain defects, such as the inadequate character of the Deputy Managers' tours and their insufficient control over the overseers, and the Commissioner has in this review noted others, which Mr. Macmillan may be trusted to see are remedied.

The Commissioner has no doubt that the spirit of reform will continue to permeate the department, and that an increase in its efficiency in the next year or two will be the natural outcome.

W. H. LUCAS,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay.

No. T-311 of 1915.

Sind Incumbered Estates Office,
Camp Sukkur, 9th November 1915.

From

A. M. MACMILLAN, Esquire, I. C. S.,
Manager, Incumbered Estates in Sind.

To

THE COMMISSIONER IN SIND.

Sir,

I have the honour to submit my report on the administration of the Incumbered Estates Department for the year ending 31st July 1915.

Personnel.

2. Mr. Hiranand Tahilram acted as Manager during my absence on leave from 1st to 18th August 1914. I held charge of the department for the remainder of the year.

The Deputy Managers' charges were held by the following officers for the periods shown:—

Upper Sind.—Mr. Rupchand, from 1st August 1914 to 12th November 1914.

Mr. A. M. Macmillan, I. C. S., from 13th November 1914 to 12th December 1914.

Mr. Rupchand from 13th December 1914 to 31st January 1915.

Mr. Lalchand 1st February 1915 to 31st July 1915.

Lower Sind.—Mr. Tahilram throughout the year.

Progress of the department.

3. The number of estates was as follows:—

At the opening of year			292
Relinquished under section 19	7		
Discharged under section 27	16		
		23	
			269
Taken up			36
Balance at close of year ...			305

The figures with regard to applications for protection were—

Pending on 1st August 1914			66
Received during the year			100
			166
Admitted	36		
Rejected	69		
Transferred to the Court of Wards ...	3		
		108	
Reported to the Commissioner for orders ...	14		
Under enquiry on 31st July 1915	44		
		58	

The effect of scrutiny of debts by the Manager is now so well known that a serious threat of seeking protection is often enough to bring creditors to a reasonable settlement. Many of the applications shown as rejected were withdrawn while enquiry was pending.

4. The following table gives figures as to disposal of applications since the starting of the department.

Future prospects.

Year.	Number admitted.	Number relinquished.	Total No. under management.	Increase.	Decrease.
1897-98 ...	383	2	381	381	...
1898-99 ...	116	16	481	100	...
1899-1900 ...	55	37	499	18	...
1900-01 ...	62	40	521	22	...
1901-02 ...	25	22	524	3	...
1902-03 ...	32	31	525	1	...
1903-04 ...	15	40	500	...	25
1904-05 ...	24	40	484	...	16
1905-06 ...	7	49	442	...	42
1906-07 ...	19	65	396	...	46
1907-08 ...	14	68	342	...	54
1908-09 ...	29	64	307	...	35
1909-10 ...	26	31	302	...	5
1910-11 ...	26	56	272	...	30
1911-12 ...	29	23	278	6	...
1912-13 ...	24	29	273	...	5
1913-14 ...	45	26	292	19	...
1914-15 ...	36	23	305	13	...
	967	662	305	...	...

Leases.

5. Of the 328 estates under management for the whole or part of year—

23 came under management after crops had been removed.

10 were discharged before crops were ready.

4 were given for cultivation to their owners on condition that they should pay off the balance of liabilities.

Of the remaining 291:—

51 were leased to the owners.

109 do. to outsiders.

65 partly to outsiders and partly to estate owners.

34 were managed departmentally.

26 were partly managed departmentally and partly leased.

1 was simple patadari.

5 produce taken away by estate owners.

I have found the system of disposing of estates to be very unsatisfactory in many ways.

Auctions were not always properly advertised, the Deputy Managers had no independent estimate before them of the real value of the leases, sanction was given simply on the result of auctions and too little consideration was given to the effect of new lease proposals on estate income as a whole, and the relation of lease money to preliminary enquiry or liquidation scheme estimates.

I have laid down clearly the basis on which lease proposals are to be prepared and submitted, and hope that this year there will be a continued improvement in this branch of the work.

The increase in the number of estates managed departmentally is due principally to—

(1) refusal to continue to defaulting estate owners.

(2) difficulty in negotiating leases on reasonable terms in the area where cotton is an important crop.

General results of working.

6. The general results of the working of the estates are shown in Appendix I. The aggregate income was Rs. 5,62,560, or Rs. 1,05,979 less than in the preceding year.

The decrease is due to decrease and increase under the following heads:—

Decrease.

	Rs.
Lease money	32,041
Assessment	24,314
Sales of lands	53,692
Payments made by estate owners	7,256
Old debts	3,195
Adjustment of produce	28,264
Miscellaneous income	9,546
	Rs. 1,58,308

Increase.

	Rs.	
Compensation for land	1,828	
Patadari	5,865	
Lapo	434	
Amani produce	44,202	
		Rs. 52,329
	Net decrease ...	Rs. 1,05,979

The following items partly account for the reduction in assessment paid within the year—

	Rs.
Postponements	7,327
Reported after the close of year as due from lessees ...	12,075
Paid on behalf of estates after the close of the year ...	9,216
	Rs. 28,618

The decrease in lease money was more than balanced by the increase in Amani produce.

	Rs.
The arrears due to the department at the beginning of the year were	1,48,895
Demand for the year was	6,33,278
Making a total sum for recovery	7,82,173

Of the arrears, Rs. 26,313 were recovered and Rs. 2,744 adjusted to maintenance.

Of the current demand, Rs. 4,87,760 were recovered and Rs. 45,743 adjusted to maintenance. Of the latter sum, Rs. 24,349 were due from estate owners and Rs. 21,394 from outside lessees, the adjustment being made in case of outsiders when estate owners had either interfered with the produce or had leased their land before coming under protection and recovered the lease money in advance.

At the end of the year the amount of arrears was Rs. 2,19,613, as under :—

	Rs.
Recovery prevented by Civil Court injunctions ...	19,050
Postponements granted by Revenue authorities to estate owners	842
Postponements granted by Revenue authorities to outsider lessees	6,485
Postponement granted by the Manager to the estate owners	8,234
Postponement granted to outsider lessees	37,513
Postponement under consideration (granted after the close of year)	1,510
Due from one Incumbered Estate to another ...	650
Due from estate under superintendence of the Court of Wards	338
Under dispute	3,352
Amount under consideration for writting off as irrecoverable	17,477
Due from lessees as assessment of 1914-15 but not reported by the Mukhtiarkars until after the close of the year	12,075
Due from estate owners	65,036
Due from outsiders under process of recovery ...	47,051
Total Rs. ...	2,19,613

Postponements were granted principally in the cotton-growing tracts, and only after the most careful consideration of each individual case.

A great portion of the arrears shown as recoverable from estate owners is as a matter of fact irrecoverable. There are two or three very bad cases in which estates have been given to estate owners year after year at a high nominal rate, although they had proved consistent defaulters.

Part is due from estate owners who held leases in areas in which crops were a failure.

The percentage of recovery to demands from outside lessees was 81·53 as against 91·14 in the preceding year, and from estate owners 57·93 as against 59·68.

The expenditure of the department may be summarized as under :—

	Rs.
Assessment paid	2,39,090
Maintenance	76,712
Cultivation expenses	74,549
Miscellaneous	1,02,427
Payments to creditors	68,279
Payment of loans	9,320
Cost of management, 1913-14	48,347
Do. 1914-15, paid in advance ...	45,980
Loss on sale of Government Promissory Notes ...	4,875
Total Rs. ...	6,69,579

The following figures show the result of the three forms of management :—

(I) *Income from leases.*—

		Rs.
1.	Lease money	2,04,785
2.	Assessment	1,85,109

(II) *Income from land given to estate owners for maintenance.*—

		Rs.
1.	Adjusted to maintenance	9,105
2.	Assessment	7,521

(III) *Gross produce of land managed departmentally.*—

		Rs.
1.	Amount charged as assessment	37,412
2.	Cultivation expenses	755
3.	Net profit recovered	18,864
	Total Rs.	57,031

Besides the above, Rs. 9,969 are recoverable on account of cash rent.

	Claims.	Amount. Rs.
7. Claims pending at the beginning of the year were	178	2,70,768
New claims filed during the year as against 233 for Rs. 2,50,354	260	3,85,674
Written off, as the estates against which they were filed were relinquished under section 19	8	2,268
Decided, on which Rs. 38,552 were awarded...	67	92,111
	75	94,379
Balance of claims remained to be decided at the close of the year	363	5,62,063

There were 5 appeals against the decision of the Manager, but all were rejected. Besides awards in 3 claims were cancelled by the Commissioner in Sind.

On 15 claims for Rs. 26,604, Rs. 5,728 have since been awarded.

In the case of 122 claims for Rs. 2,45,382, inquiry is practically complete, but further hearings are necessary to clear up certain matters in the presence of both parties, claimants and estate owners.

Nearly three-quarters of these relate to the following estates :—

1. 884. 18 claims for Rs. 14,806 relate to accounts extending over a period of 10 years which are not yet fully cleared up.

2. 897. 14 claims for Rs. 32,648. The principal claimant has produced forged books in the earlier hearings and successfully avoided appearance on the last hearing fixed.

3. 932. 15 claims for Rs. 1,24,137. The estates owner (Rasul Bakhsh) has avoided appearance on the plea of illness.

The disposal of claims has been hindered in many ways this year. I took over the office of Deputy Manager, Upper Sind, for one month, acted as Manager, Junior Talpurs, for practically the whole year.

The camps fixed at Larkana and Shahdadpur for the hearing of claims had to be abandoned as these towns were deserted on account of plague.

The Sheristedar's time for two months was largely taken up with the forgery cases against claimants.

Liquidation schemes.

8. Out of 305 estates under management, liquidation schemes for 173 had been sanctioned in previous years and 13 were sanctioned in the year under report. The balance of 119 estates is as under :—

2 estates. Liquidation scheme sanctioned in 1915-16.

1 estate. Estate relinquished under section 19.

55 estates. Claims not yet decided.

34 „ Have been recently taken under management.

1 estate. Liquidation scheme submitted but returned for further inquiry.

1 „ Report under section 19 submitted, but the Commissioner has ordered the sale of a portion of the estate. This is being negotiated.

1 „ Report under section 19 submitted, but the papers have been returned for inspection of land. This will be done in touring season.

1 „ There is a dispute regarding share of the estate owner. The suit is being filed on behalf of the estate owner.

2 estates. Liquidation scheme suspended till suits against these are decided.

21 „ In which it has not been possible so far, from the experience of the working of the estates, to frame satisfactory liquidation scheme. In some of these the estates have been given to estate owners on trial. If they do not default for 2 years, the liquidation scheme will be prepared. Some of the estates are poor and enquiries are being made as to the possibility of improving them.

It has been found that liquidation schemes have been prepared on insufficient experience of working for many estates which could not be profitably managed at all, and should have been thrown out under section 19. After the passing of the liquidation scheme they can only be discharged under section 27.

Indebtedness.

9. The aggregate indebtedness of the estates upto the opening of the year was Rs. 13,36,546. The amount was increased by Rs. 53,148 as under :—

Awarded on claims ...	...	Rs. 38,552
Payable by compromise in Civil suit against estate 811 ...	...	„ 20,000
		58,552

	Brought over Rs. ...		58,552
Deduct—			
Awards cancelled by the Commissioner in Sind	Rs.	4,154	
Interest disallowed by the Commissioner in Sind in liquidation scheme under rule 8	„	1,000	
Written off, the estate having been relinquished under section 19	„	250	
			5,404
			53,148
Total amount of indebtedness	Rs.		13,89,694
Amount paid off in previous years, including rebate	Rs.	6,10,644	
Paid during the year under report ...	„	68,279	
Rebate secured	„	17,593	
			6,96,516
Indebtedness to the end of the year under report ...	Rs.		6,93,178

In Rs. 17,593 shown against rebates secured are included Rs. 15,490 which a creditor, who was the uncle of the estate owner, had foregone in order to have the estate discharged.

The payment of Rs. 24,000 has been suspended pending settlement of disputes between the heirs of deceased creditors. This would have increased the payments to creditors to about Rs. 93,000. Rs. 1,501, paid as interest on debt, is included in 'Miscellaneous expenditure.'

TAKAVI.

Takavi.

10. Details are shown in Appendices II and IV.

The balance of takavi outstanding was increased by about Rs. 10,000. This increase is due partly to the increase in the number of estates managed departmentally and partly to the discontinuance of the practice of financing estates having no balance out of the sum of balances of other estates or 'general balance.'

Private loan.

11. The balance due by the estates at the opening of the year was ... ... Rs. 47,630

Amount borrowed during the year	„	5,905
Interest accrued during the year	„	2,072
		55,607
Paid during the year	„	9,907
Balance at the close of the year as under :— ...	„	45,700

Rs. 10,600 at 4½ per cent.

„ 4,500 at 4¼ per cent.

„ 30,600 at 4 per cent.

Rs. 45,700

As before, the whole of the new loans were borrowed from the funds of the Court of Wards estates at 4 per cent. interest. The net reduction in outstanding balance is about Rs. 2,000.

12. Twenty-six original suits were pending at the close of 1913-14 and twenty-eight fresh suits were filed during 1914-15, the Manager being defendant in five, *pro forma* party in forty, and *pro forma* defendant in nine.

Litigation.

Eight suits were disposed of within the year, with the following results :—

	Suits in which the Manager was		
	Defendant.	*Pro forma* defendant.	*Pro forma* plaintiff.
In favour of the Manager	...	...	5
Against the Manager	...	...	1
Compromised	...	...	1
Withdrawn	1	...	...
Total ...	1	...	7

Forty-six suits remained pending at the close of the year, the Manager being defendant in four, *pro forma* plaintiff in 33, and *pro forma* defendant in 9.

Thus out of 46 suits pending, the Manager is directly concerned only with four in which his official act is impugned. Out of these, two have since been decided in favour of the Manager; the remaining two are fresh and were filed only during the year.

Out of 33 cases in which the Manager is *pro forma* plaintiff, 30 relate to the recovery of land sold after release from management of the old Acts of 1876 and 1881. Seventeen of these were filed on the day on which the Court was closed for vacation in July 1915, one had been decided *ex parte* in favour of the Manager but was restored to the file on the application of the defendant. Eleven suits of last year were ripe for hearing but were not taken up owing to the District Judge, Sukkur, being busy with criminal and other work.

Out of 9 cases in which the Manager is *pro forma* defendant, 5 relate to partition, one has been referred to the arbitration of the Manager and Court of Wards, while the remaining three referred to miscellaneous matters.

Out of the two appeals pending at the begining of the year, the estate in the case of one was discharged, while the case in the other appeal has since been remanded to the District Court for trial on its merits.

Only three fresh appeals were filed during the year. Two were filed by two defendants against the judgment of the District Judge, Hyderabad, decided in favour of the plaintiff in 1913-14. The Manager and estate owner defendant are *pro forma* parties as the estate owner has no interests in the appeals. The third is an appeal on execution proceedings and the Manager is only a *pro forma* party.

Details of litigation are shown in Appendix V.

The work of watching suits in the interests of Incumbered Estates and Court of Wards estates has been entrusted entirely to the Assistant Manager. It has become heavier each year, and during 1914-15 resulted in his being absent from head-quarters for 85 days, or almost exactly a quarter of the year. There is no doubt that the system has directly led to very great savings or gains in the case of individual estates, but it seriously affects the management of the head-quarters office.

Government dues.

13. The arrears due to Government were as under :—

Arrears before management.

	Rs.
Privileged under section 11 of the Act—	
Opening balance	94,383
Due by the estates newly admitted	13,790
	1,08,173
Paid within the year	11,976
Closing Balance	96,197
Percentage of payments	11·07

Arrears after management.

Opening Balance	17,864
Corrections since notified	1,443
	19,307
Paid during the year	6,762
	12,545
Percentage of payment	35·02

The demand for the year was Rs. 2,55,776, of which Rs. 2,20,352 (*i.e.*, 86·15 per cent. as against 94·92 last year) were paid, leaving a balance of Rs. 35,424 as under :—

	Rs.
Since paid	13,716
Under postponement by the Revenue authorities ...	7,327
Due on Amani estates	6,444
Due from estate owner	6,329
Due from outside lessees	1,608
	35,424

The percentage of recovery on amounts actually due (excluding amounts postponed) was about 90. The only amount now due is Rs. 14,381, or about 5½ per cent.

Cost of management.

14. The cost of management during the year was Rs. 48,347 as against Rs. 41,775 and Rs. 37,143 in 1912-13 and 1913-14.

The percentage was 8·3 as against 7·53 last year.

The increase of ·77 per cent. is due to the recovery by the Accountant-General of contributions on account of annuities and pensions for both 1912-13 and 1913-14 in 1914-15.

Tour.

15. A list of Manager's camps is attached.

As Manager, Junior Talpurs, I had to make special short tours in Digri, Nasrat and Rohri talukas.

My touring arrangements in the latter part of the season were upset by the fact that at the time I had arranged to visit Jacobabad, Shikarpur, Larkana and Shahdadpur, these places were deserted on account of plague.

This affected the work of disposal of claims considerably.

Records.

16. Nothing further has been done as regards sorting of old records. The Record Munshi is just able to keep abreast of current work, which is up-to-date.

Establishment.

17. There was no change in the permanent establishment during the year.

It has remained unchanged since 1910 when the superintendence of Court of Wards estates was entrusted to the Manager, and in that year only one clerk on Rs. 30 was added to the establishment fixed in 1901.

Since 1909 the total number of estates has increased from 309 to 464, the income from Rs. 7,43,048 to 9,26,618.

In the year under report office arrangements both at head-quarters and in camp practically broke down under the strain of this additional work, especially, as I gradually found with experience, that in many ways the work of the department was being done in an unsatisfactory manner, and had to insist on greater thoroughness.

At least four additional clerks are needed to deal with current work, and special establishment may have to be employed in addition to get the records of the department into satisfactory condition.

Mr. Hiranand Tahilram acted as Manager during my absence on leave upto 18th August 1914, and for the remainder of the year as Assistant Manager.

He continued to do excellent work in connection with Civil cases, and in general work of the department. His frequent absence from head-quarters, to which I have alluded in paragraph 12, of necessity affected the work of the head-quarters office.

This could not in any case have been done satisfactorily by the existing staff, but I think it could have been very distinctly improved by closer supervision and control.

The work of the Deputy Managers was on the whole very good. I found a tendency to rely too much on precedent and routine methods of disposal in some of the more important branches of their work, that their tours were not always very carefully planned and that their control over the Overseers was somewhat loose and unsatisfactory.

I believe these defects have been remedied now and that their work is in consequence more effective.

I have pleasure in recording my appreciation of the manner in which all the members of the office establishment have worked to overtake the increasing mass of correspondence and accounts work.

The additional burden fell most heavily upon the Sheristedar, Mr. Shewakram, the Accountant, Mr. Parsram, and the Head Munshis of the branches, Messrs. Naraindas and Sobhraj, and during the latter's absence on leave, Mr. Adanmal.

Office building.

18. The office remained in the hired bungalow occupied last year throughout the year.

Negotiations are being carried on with the Collector of Hyderabad for the utilisation of some of the temporary buildings in which the Revenue and Judicial offices were housed before the new kacheri was built.

During the plague epidemic rats were found to be dying in the vicinity of the office building and there were several deaths. As it was considered dangerous to keep the office there and no other suitable accommodation was available in Hyderabad, it was removed to Sukkur, where accommodation was found for it in the District Court buildings from November to March.

Chief necessities of the department.

19. Mainly on account of the inability of the present establishment to deal satisfactorily even with current work, I have been unable to do much in the direction of improvement of the methods of the department.

Hitherto the Manager has confined himself almost entirely to financial management of estates.

The following facts may indicate the attitude of the department :—

Until this month it possessed no full set of deh maps for the estates, no taluka maps or district maps with the position of estates marked. It does still possess no records of cultivation except for Amani estates, no complete set of bills of assessment, no rayats' receipt books for lands under management. Correspondences regarding water-supply and land grant applications are generally carried on directly between estate owners or lessees and the departments concerned. In fact the management of the estates is carried on by the owners, haris and lessees, and the Manager as a rule only comes to know whether his leased estates have or have not been cultivated when he obtains figures from the tapadar for the purpose of lease auctions or from the Mukhtiarkar for assessing management expenses or recovering arrears at the end of the year.

As regards financial arrangements of estates there is no continuous record of the working of portions of estates separately managed, all annual summaries prepared being for the whole estate.

I have almost completed the drafting of a proper system of estate records.

I have also prepared systems of forms for—

(1) Danbandi and batai of Amani estates.

(2) Preparation and submission of lease proposals.

(3) Rent proposals.

(4) Supervision of overseer's work.

(5) Account forms relating to demands and recoveries as the present account forms are very unsatisfactory and lead to endless confusion and correspondence between the Manager's and taluka offices.

These practically embody rules and instructions for the carrying on of the principal branches of the work of management.

The general account forms of estates are also unsatisfactory, and do not exhibit the financial position and currrent working of estates in such a way as to give immediate guidance for the settlement of questions of leasing, maintenance allowance, special grants, expenditure on improvements, advances for cultivation, etc.

The difficulty of judging intelligently from records of the exact positions and resources of individual estates has led to the adoption of rigid arbitrary rules, which work badly in practice, *e.g.*—

that all estate owners, whatever their debts or income and whatever their private expenses, are entitled to one-third of the income of their estates as maintenance allowance.

that debts should not be disharged by sale if in any sort of way they can be discharged from income and so on.

The increasing extent to which zamindars in difficulties resort to the Manager shows that management is a valuable and effective method of relieving them in their difficulties; but in my opinion, management as carried on at present, is in difficult cases, neither intelligent nor effective and cannot begin to be so until the system of records and accounts relating to estates is so improved that a clear idea can be obtained of how they are working, how they can be developed, what the requirements and resources of the owner and his family are, and by what combination of discharge of debts by sale and by payments from income these special requirements can best be met.

For this reason I have devoted a good deal of my time during the past year to the preparation of forms of records and accounts, which will make more satisfactory administration of the three hundred odd estates under management possible.

Education.

20. The education of minor estate owners and minor dependents of estate owners continued to receive attention. There were 358 such minors in the year under report.

The following summary indicates the extent to which arrangements have been made for their education :—

1.	Under school-going age	54
2.	Over school-going age	50
3.	Doing cultivation work and looking after their cattle and houshold affairs	53
4.	In Government service	5
5.	Passed final examination	2
6.	Left school	17
7.	Not attending school—	
	(1) as nearest school is too far away	1
	(2) on account of poverty	2
	(3) „ defective sight	1
	(4) „ deafness	1
	(5) without sufficient reason	22
8.	Studying in schools	116
9.	„ in Mullas' schools	31
10.	„ privately	3
		358

I have the honour to be,
Sir,
Your most obedient servant,

A. M. MACMILLAN,
Manager, Incumbered Estates in Sind.

List of camps of the Manager, Incumbered Estates in Sind, for the year ending 31st July 1915.

Month.	Date.	Camp.
August 1914 ...	1st to 31st ...	Hyderabad.
September 1914 ...	1st to 18th ...	Hyderabad.
	19th ...	Sukkur.
	20th to 30th ...	Hyderabad.
October 1914 ...	1st to 10th ...	Hyderabad.
	11th to 13th ...	Ghotki.
	14th and 15th ...	Mirpur Mathelo.
	16th and 17th ...	Rohri.
	18th to 20th ...	Casual leave.
	21st and 22nd ...	Hyderabad.
	23rd to 31st ...	Karachi.
November 1914 ...	1st to 8th ...	Hyderabad.
	9th and 10th ...	Mirpur Mathelo.
	11th and 12th ...	Mirpur Mathelo to Daharki and back.
	13th to 21st ...	Larkana.
	22nd and 23rd ...	Sukkur.
	24th ...	Sukkur to Daharki and back.
	25th ...	Sukkur.
	26th to 28th ...	Kambar.
	29th and 30th ...	Ratodero.
December 1914 ...	1st and 2nd ...	Ratodero.
	3rd to 6th ...	Garhi Yasin,
	7th to 11th ...	Shikarpur.
	12th and 13th ...	Sukkur.
	14th to 17th ...	Mirpur Khas.
	18th to 20th ...	Nawabshah.
	21st to 23rd ...	Sukkur.
	24th to 31st ...	Christmas.
January 1915 ...	1st to 3rd ...	Christmas.
	4th to 9th ...	Sukkur.
	10th to 22nd ...	Jacobabad.
	23rd ...	Kadir Bakhsh Umar's village, taluka Thul.
	24th to 26th ...	Khamiso Kalhoro's village, taluka Shikarpur.
	27th to 29th ...	Shikarpur.
	30th and 31st ...	Sukkur.
February 1915 ...	1st and 2nd ...	Mirpur Khas.
	3rd ...	Digri.
	4th to 6th ...	Mirwah-Gorchani, taluka Mirpur Khas.
	7th ...	Digri.
	8th ...	Jamesabad.
	9th ...	Hiral, taluka Pithoro.
	10th ...	Mirpur Khas.
	11th ...	Hyderabad.
	12th to 17th ...	Nawabshah.
	18th and 19th ...	Daur, taluka Nawabshah.

Month.	Date.	Camp.
February 1915—*contd.*	20th to 22nd ..	Mahrabpur, taluka Kandiaro.
	23rd and 24th ..	Jacobabad.
	25th ..	Sukkur.
	26th to 28th ..	Sakrand.
March 1915 ...	1st to 3rd ...	Sakrand.
	4th ...	Hyderabad.
	5th ..	Karachi.
	6th to 8th ...	Jamesabad.
	9th and 10th ...	Digri.
	11th ...	Mirpur Khas.
	12th and 13th ...	Umarkot.
	14th to 18th ..	Sinjhoro.
	19th ...	Mirpur Khas.
	20th ...	Jamesabad.
	21st ...	Mirpur Khas.
	22nd to 24th ...	Hyderabad.
	25th and 26th ...	Ghotki.
	27th to 29th ...	Casual leave.
	30th and 31st ...	Ghotki.
April 1915. ...	1st ...	Ghotki.
	2nd ...	Ghotki to Daharki and back.
	3rd ...	Ghotki.
	4th ...	Ghotki to Daharki and Daharki to Ubauro.
	5th ..	Ubauro to Kashmor.
	6th ..	Kashmor.
	7th ...	Drakhan, taluka Kashmor.
	8th ...	Bakshapur, do.
	9th ...	Kandhkot.
	10th to 15th ...	Jacobabad.
	16th to 19th ...	Shikarpur.
	20th to 23rd ...	Sehwan.
	24th to 30th ...	Hyderabad.
May 1915 ...	1st to 7th ...	Hyderabad.
	8th ...	Hyderabad to Pir Patho *via* Jungshahi and Tatta.
	9th ...	Pir Patho, taluka Ghorabari.
	10th ...	Pir Patho to Sanwalpur, taluka Ghorabari.
	11th and 12th ...	Sanwalpur, taluka Ghorabari.
	13th ...	Sanwalpur to Mirpur Sakro.
	14th ...	Mirpur Sakro to *Dabeji station* to Hyderabad.
	15th to 23rd ...	Hyderabad.
	24th to 29th ...	Karachi.
	30th and 31st ...	Hyderabad.
June 1915 ...	1st to 23rd ...	Hyderabad.
	24th to 30th ...	Larkana.
July 1915 ...	1st and 2nd ...	Shikarpur.
	3rd to 12th ...	Casual leave.
	13th to 19th ...	Hyderabad.
	20th and 21st ...	Karachi.
	22nd to 31st ...	Hyderabad.

A. M. MACMILLAN,
Manager.

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APPENDIX I.

	Rs.	Rs.
Balance at the close of last year	...	1,66,260
Produce during the year (1)	5,62,560	
Takavi advanced by Government under the Agriculturists' and Land Improvements Loans Acts	11,900	
Private loans raised	5,905	
Refund of cultivation expenses	30,796	
Refund of management expenses previously paid from the Manager's account	46,988	
Interest on promissory notes	2,550	
		6,60,699
Total Receipts, including last year's balance ...	...	8,26,959
Expenditure on account of—		
Government Assessment—		
Arrears before management... ...	11,976	
Arrears accrued during management ...	6,762	
Current year's	2,29,326	
	2,48,064	
Deduct—		
Refunds from last year's payments ...	8,974	
		2,39,090
Maintenance to estate owners' (2)		76,712
Cultivation expenses...		74,549
Miscellaneous expenditure as per details on reverse (3) ...		1,02,427
Repayment of takavi advanced by Government under the Agriculturists and Land Improvements Loans Acts ...		1,485
Repayment of private loans		7,835
Proved debts discharged		68,279
Cost of management for 1913-14		48,347
Do. 1914-15		45,980
Loss on sale of Government Promissory Notes worth Rs. 75,000		4,875
Total Expenditure...		6,69,579
Balance on 31st July 1915		1,57,380

NOTES.—

(1) Is made up as under :—

	Rs.
Sales of lands	18,033
Compensation for land acquired by Government	2,878
Payments made by estate owners ...	3,567
Patadari	21,292
Old debts	801
Pensions	600
Lapo...	4,993
Miscellaneous—Interest, notice fee, percentage, sales of trees, etc.	7,463
Carried over...	59,627

	Rs.	Rs.
Brought over ...	59,627	
Adjustment of consideration of leases given to estate owners..	13,515	
Adjustment of produce of land given in maintenance ...	9,105	
Assessment of land given in maintenance	7,521	
Adjustment of produce taken away by estate owners or default made by them	6,898	
Adjustment of produce enjoyed by lessees on leases given before management	18,969	
Produce of leases	2,04,785	
Assessment on leased estates	1,85,109	
		5,05,529
Amani produce—		
Assessment	37,412	
Cultivation expenses	755	
Net profit	18,864	
		57,031
		5,62,560

(2) The item of maintenance (Rs. 76,712) includes—

Adjustment of consideration of leases given to estate owners	13,515
Adjustment on account of land given in maintenance ...	9,105
Adjustment of produce taken away by estate owners ...	6,898
Adjustment of cultivation expenses due by estate owners.	1,214

(3) Details of miscellaneous expenditure—

Domestic expenses—repairs to houses, marriage, death, circumcision and other personal expenses ...	16,212	
Balance on accounts given to estate owners on reliquishment	41,997	
Construction of and repairs to sluices	2,218	
Suit expenses	9,330	
Interest on private debt	1,501	
Interest on private loan	2,072	
Do. Government loan...	1,081	
Expenditure in connection with estate owners' tuition ...	958	
Registration and stamps	385	
Produce enjoyed by former lessees	18,969	
Jamrao expenses	6,607	
Repairs to boundary marks	349	
Advertisement and printing charges	42	
Purchase of land...	278	
Other petty items	428	
		1,02,427

A. M. MACMILLAN,
Manager.

APPENDIX II.

Loan for Takavi at 6¼ per cent.

			Rs.	Rs.
Balance at the close of last year	...	...	13,375	
Fresh advances during the year	...	...	11,900	
				25,275
Deduct—				
Repayment during the year...	...	...		1,485
Balance still due to Government	...	...		23,790

A. M. MACMILLAN,
Manager.

APPENDIX III.

I.—ESTATES REPORTED ON UNDER SECTION 17.

No. of estates which came under management. Upto 1913-1914.	In 1914-1915.	Total.	District.	LIABILITIES. As estimated by the estate owners under section 6.	Total of claims registered under sections 12 and 14. Up to the end of 1913-1914. No.	Amount.	In 1914-1915. No.	Amount.	Total. No.	Amount.	Total admitted by the Manager. Upto the end of 1913-1914.	In 1914-1915.	Total.	DEBTS COMPOUNDED. Up to the end of 1913-1914. Amount of debt.	Amount for which settled.	In 1914-1915. Amount of debt.	Amount for which settled.	Total. Amount of debt.	Amount for which settled.	Amount that remained due to creditors on the 31st July 1914.	Amount still remaining due to the creditors on the 31st July 1915.	Appeals. In 1913-1914. Modified.	Remanded.	Rejected.	Total.	In 1914-1915. Modified.	Remanded.	Rejected.	Total.	Estates relinquished under section 27. Up to 1913-14.	In 1914-15.	Total.	Estates remaining under management. Up to the end of 1913-14.	At the end of 1914-15.
72	...	72	Karachi ...	76,583	84	1,02,752	1	1,642	85	1,04,394	47,923	...	43,923	25,607	25,183	2,510	2,510	28,117	27,693	18,316	15,806	...	...	...	...	...	...	1	1	60	...	60	8	12
166	...	166	Hyderabad ...	98,952	119	1,33,964	1	1,200	120	1,35,108	79,721	...	79,721	43,890	41,731	3,510	3,510	47,400	45,241	35,831	32,321	1	...	...	1	...	...	...	...	144	...	144	21	22
31	...	31	Nawabshah ...	1,48,603	230	1,99,464	...	...	230	1,99,464	85,541	...	85,541	43,758	42,630	6,896	6,896	50,654	49,526	41,783	34,887	...	...	...	...	...	...	...	...	6	2	8	24	23
42	...	42	Thar and Parkar .	1,53,033	82	1,84,144	...	...	82	1,84,144	1,03,601	337	1,03,938	31,389	31,029	3,507	3,507	34,896	34,527	72,212	69,042	...	...	...	...	...	...	...	...	28	2	28	15	14
204	...	204	Larkana ...	3,77,503	744	5,45,259	...	...	744	5,45,259	2,88,347	675	2,89,062	1,75,837	1,67,662	20,027	18,680	1,95,864	1,86,342	1,12,550	93,198	...	...	1	1	...	...	1	1	161	5	166	42	38
161	...	161	Sukkur ...	5,30,562	972	8,56,774	1	4,800	973	8,61,574	5,06,890	-5,154	5,01,736	2,44,123	2,33,810	24,236	23,480	2,68,359	2,57,290	2,62,767	2,33,377	...	..	5	5	...	...	...	...	94	4	98	63	63
75	...	75	Upper Sind Frontier.	1,53,120	152	1,42,773	...	...	152	1,42,773	78,543	20,000	98,543	46,040	41,403	25,186	9,696	71,226	51,102	32,593	27,317	...	...	5	5	...	...	...	...	58	3	61	16	14
751	...	751	TOTAL ...	15,10,304	2,392	21,65,674	9	7,642	2,395	21,72,716	11,86,606	15,858	12,02,464	6,10,644	5,83,442	85,872	68,279	6,96,516	6,51,721	5,75,962	5,05,948	1	...	11	12	...	...	2	2	549	16	565	189	186

II.—ESTATES UNDER MANAGEMENT BUT NOT REPORTED ON.

No. of estates which came under management. Upto 1913-1914.	In 1914-1915.	Total.	District.	LIABILITIES. As estimated by the estate owners under section 6.	Total of claims registered under sections 12 and 14. Up to the end of 1913-1914. No.	Amount.	In 1914-1915. No.	Amount.	Total. No.	Amount.	Total admitted by the Manager. Upto the end of 1913-1914.	In 1914-1915.	Total.	Claims remaining undisposed of. At the end of 1913-1914. No.	Amount.	In 1914-1915. No.	Amount.	Appeals. In 1913-1914. Modified.	Remanded.	Rejected.	Total.	In 1914-1915. Modified.	Remanded.	Rejected.	Total.	Estates relinquished under section 19. Upto 1913-1914.	In 1914-1915.	Total.	Estates remaining under management. Up to the end of 1913-14.	At the end of 1914-15.
7	3	10	Karachi	22,052	48	50,044	...	...	48	50,044	5,820	...	5,820	6	16 846	8	18,605	...	...	...	...	...	...	...	...	5	...	5	6	5
53	4	57	Hyderabad ...	101,739	64	91,117	54	89,804	118	1,81,221	44,386	2,324	46,710	14	11,445	59	75,310	...	...	...	...	...	...	...	...	31	2	33	23	24
21	10	31	Nawabshah ...	81,357	53	55,458	54	43,733	107	99,191	1,823	8,943	10 771	46	51,235	93	77 473	...	...	...	...	...	...	...	...	...	2	2	22	29
12	3	15	Thar and Parkar ...	121 820	36	82,194	5	4,392	41	86,576	13, 11	...	13,111	13	70,694	16	49 99)	...	...	...	...	...	1	1	...	3	1	4	10	11
29	5	34	Larkana	181,787	100	1,43 015	38	1,48,079	198	2,91 094	51,9 1	9 275	61,1 6	41	61,567	61	1,57,274	...	...	...	...	...	...	1	1	17	...	17	13	17
33	7	40	Sukkur ...	50,810	79	81 844	13	57,190	142	1,42,034	27,441	1,813	32 334	28	23,099	78	72,567	...	...	...	...	1	...	...	1	19	1	20	18	24
25	4	29	Upper Sind Frontier.	123,741	52	53,743	45	59,944	97	1,13,587	5,512	11,856	17,368	30	35,882	49	80,964	...	...	...	...	1	...	1	1	15	1	16	11	13
180	36	216	TOTAL ...	6-9,191	403	5,66,615	257	3,78,012	749	9,44,647	1,40,940	37,.90	1,8",230	178	2 70,768	363	5,62,063	...	...	...	...	1	...	2	3	...	...	3	3	90	7	97	103	119
931	36	967	GRAND TOTAL ...	2,235,588	2,984	27,31,849	280	3,85,674	3,144	31,17,383	13,36,546	53,148	13,89,694	...	...	...	...	...	...	...	...	2	...	13	15	...	...	5	5	639	23	662	292	305

NOTE.—The difference in the figures of 1913-1914 is due to the omission of the figures of the relinquished estates.

A. M. MACMILLAN,
Manager, Incumbered Estates in Sind.

APPENDIX IV.

Statement showing the result of the working of the Sind Incumbered Estates, upto the 31st July 1915, distinguishing the results arrived at upto the 31st July 1914 from those of the current year 1914-15 ending the 31st July 1915:—

District.	No. of estates for which order of management issued.			No. of estates of which management has ceased.			
				By order under section 19.		By order under section 27.	
	Upto the 31st July 1914.	In 1914-1915.	Total.	Upto the 31st July 1914.	In 1914-15.	Upto the 31st July 1914.	In 1914-15.
1	2	3	4	5	6	7	8
Karachi ...	79	3	82	5	...	60	...
Hyderabad ...	219	4	223	31	2	144	...
Nawabshah ...	52	10	62	...	2	6	2
Thar & Parkar...	54	3	57	3	1	26	2
Larkana ...	233	5	238	17	...	161	5
Sukkur ...	194	7	201	19	1	94	4
U. S. Frontier...	100	4	104	15	1	58	3
Total ...	931	36	967	90	7	549	16

District.	No. of estates which remained under management on the 31st July 1914.	No. of estates which remained under management on the 31st July 1915.	Total amount awarded to creditors.		Amount paid.		Amount settled.	
			Upto the 31st July 1914.	In 1914-15.	Upto the 31st July 1914.	In 1914-15.	Upto the 31st July. 1914.	In 1914-15.
	9	10	11	12	13	14	15	16
Karachi ...	14	17	49,743	...	25,183	2,510	25,607	2,510
Hyderabad ...	44	46	1,24,107	2,324	41,731	3,510	43,890	3,510
Nawabshah ...	46	52	87,370	8,942	42,630	6,896	43,758	6,896
Thar & Parkar...	25	25	1,16,712	337	31,020	3,507	31,389	3,507
Larkana ...	55	55	3,40,228	9,950	1,67,662	18,680	1,75,837	20,027
Sukkur ...	81	83	5,34,331	261	2,33,810	23,480	2,44,123	24,236
U. S. Frontier...	27	27	84,055	31,856	41,406	9,696	46,040	25,186
Total ...	292	305	13,36,546	53,148	5,83,442	68,279	6,10,644	85,872

District.	Amount which remained due to creditors on the 31st July 1914.	Amount remaining to be paid to creditors on the 31st July 1915.	Account of Government advances at 8 per cent. interest.					
			Amount outstanding on the 31st July 1914.	Advances in 1914-15.	Interest accruing on the 31st July 1915.	Total advances with interest.	Amount repaid in 1914-15.	Balance outstanding on the 31st July 1915.
	17	18	19	20	21	22	23	24
Karachi ...	24,136	21,626	...	...	...	...	...	...
Hyderabad ...	80,217	79,031	...	...	...	...	...	...
Nawabshah ...	43,612	45,658	...	...	...	...	...	...
Thar & Parkar...	85,323	82,153	...	...	...	...	...	...
Larkana ...	1,64,391	1,54,314	...	...	...	...	...	...
Sukkur ...	2,90,208	2,65,711	...	...	...	...	...	...
U. S. Frontier...	38,015	44,685	...	...	...	...	...	...
Total ...	7,25,902	6,93,178	...	...	...	...	...	...

District.	Account of Government advances under the Agriculturists Loans Act and the Land Improvement Loans Act.						Account of private loans.					
	Amount outstanding on the 31st July 1914.	Advances in 1914-15.	Interest accruing on the 31st July 1915.	Total advances with interest.	Amount re-paid in 1914-15.	Balance outstanding on the 31st July 1915.	Amount outstanding on the 31st July 1914.	Advances in 1914-15.	Interest accruing on the 31st July 1915.	Total advances with interest.	Amount re-paid in 1914-15.	Balance outstanding on the 31st July 1915.
	25	26	27	28	29	30	31	32	33	34	35	36
Karachi ...	170	1,020	298	1,488	298	1,190	2,000	...	90	2,090	390	1,700
Hyderabad ...	1,480	2,035	83	3,598	518	3,080	10,100	...	405	10,505	1,905	8,600
Nawabshah ...	700	2,730	...	3,530	100	3,430	5,975	...	214	6,189	1,964	4,225
Thar & Parkar...	1,100	2,450	...	3,550	...	3,550	100	...	5	105	105	...
Larkana ...	4,525	50	...	4,575	250	4,325	10,530	255	466	11,251	2,751	8,500
Sukkur ...	1,750	2,615	700	5,065	1,400	3,665	17,325	3,000	741	21,066	2,641	18,425
U. S. Frontier...	3,550	1,000	...	4,550	...	4,550	1,600	2,650	151	4,401	151	4,250
Total ...	13,375	11,900	1,081	26,356	2,566	23,790	47,630	5,905	2,072	55,607	9,907	45,700

A. M. MACMILLAN,
Manager.

APPENDIX V.

List of suits instituted by or against the Manager, Incumbered Estates in Sind, for the year ending 31st July 1915.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
1	Musamat Khawanddini.	Usto Sher Muhammad and 10 others. The Manager, Incumbered Estates in Sind, is defendant No. 11.	Claim for partition ...	Estate discharged while the appeal was pending.
2	Gehimal ...	The Manager, Incumbered Estates in Sind, as guardian of Estate No. 763 of Mir Imam Baksh.	Claim for declaration of right and issue of an injunction.	Appeal pending in the Court of the Judicial Commissioner of Sind.
3	Shah Muhammad wd. Allah Baksh.	Dialmal wd. Narumal and others, the Manager being respondant No. 5, Estate No. 824.	Suit for declaration of right and partition of immoveable property.	The suit pending in the District Court, Hyderabad, in 1913-14 was decided in favour of plaintiff, but one of the defendants being dissatisfied with the judgment has appealed in the Court of the Judicial Commissioner of Sind, and the appeal is pending.
4	Loungmal wd. Mukhand.	Do. ...	Do. ...	Do.
5	Manager, Incumbered Estates in Sind, as guardian of Estate No. 708 of Gajidino Shah and Muhammad Baksh Shah.	Chanchalmal and others.	Suit for setting aside sale of land and produce thereof	Decided *ex parte* in favour of plaintiffs, but since restored to the file on the application of the defendant. Now pending in the District Court, Larkana.
6	Muhammad Murad and others.	Abdul Rashid, owner of Estate No. 865, and Manager as guardian being *pro forma* defendant.	Claim for partition ...	Pending in the District Court, Larkana.
7	Kaisar Khan, Estate owner No. 782, and Manager, Incumbered Estastes in Sind.	Lilomal and Ochimal...	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	Suit compromised.
8	Do. ...	Sijawal and Ghulam Mahidin.	Do. ...	Suit decided in favour of the plaintiff.
9	Do. ...	Muhammad Azim ...	Do. ...	Do.
10	Do. ...	Sijawal, Motu and others.	Do. ...	Do.
11	Do. ...	Muhammad Ali ...	Do. ...	Do.
12	Do. ...	Tindanmal ...	Do. ...	Do.
13	Wadero Rahim Baksh and others and the Manager, Incumbered Estates in Sind, as guardian of Estate No. 648 of Allah Baksh.	Govindomal & Narayanmal.	Do. ...	Suit pending in the District Court, Sukkur.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
14	Wadero Rahim Baksh and others and the Manager, Incumbered Estates in Sind, as guardian of Estate No. 148 of Allah Baksh.	Dandumal and Manumal.	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	Suit pending in the District Court, Sukkur.
15	Do. ...	Bhojomal and Chimnomal.	Do. ...	Do.
16	Do. ...	Lahorimal and Hassomal.	Do. ...	Do.
17	Do. ...	Manikmal ...	Do. ...	Do.
18	Do. ...	Dasumal and Verhomal.	Do. ...	Do.
19	Do. ...	Sadhuram ...	Do. ...	Do.
20	Do. ...	Jhuramal Bhawanmal and others.	Do. ...	Do.
21	Do. ...	Rahim, Tayab and others.	Do. ...	Do.
22	Do. ...	Fakir Muhammad, Alisher and others.	Do. ...	Do.
23	Do. ...	Govindomal Ailmal ...	Do. ...	Do.
24	Girdharimal wd. Tulsidas.	Pir Sidik Muhammad Shah, owner of Estate No. 348, under guardianship of the Manager, Incumbered Estates in Sind.	Suit for Rs. 400 ...	The suit is pending in the District Court, Hyderabad, the Manager being only a *pro forma* party.
25	Munshi Dharamdas and Gurdinomal.	Manager, Incumbered Estates in Sind, as guardian of Estate No. 869 of Kundanmal and Utamchand, defendants Nos. 6 and 7.	Suit for partition of $\frac{1}{5}$th share in the joint property.	Do.
26	Haji Alam wd. Ratu.	Manager, Incumbered Estates in Sind, as guardian of Estate No. 622 of Pir Khudadino Shah.	Suit for declaration of right and issue of an injunction valued at Rs. 25.	Suit pending in the District Court, Hyderabad.
27	Manager, Incumbered Estates in Sind, as guardian of Estate No. 809 of Ghulam Husein.	Kundomal and Khemchand.	Suit for possession of land and produce thereof.	Suit decided against the plaintiff.
28	Thakumal and Kundomal.	Manager, Incumbered Estates in Sind, as guardian of Estate No. 763 of Mir Imam Baksh.	Suit of declaration of right and issue of an injunction.	Suit pending in the District Court, Hyderabad.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
29	Manager, Incumbered Estates in Sind, as guardian of Estate No. 785 of Mir Jan Muhammad.	Soni and others ...	Suit for recovery of an eight-anna share in certain lands and for mesne profits.	Suit pending in the District Court, Hyderabad; the Manager being only a *pro forma* party.
30	Nawab Jan Muhammad Khan wd Nawab Ghulam Ali Khan and Dhanji wd. Somji.	Manager, Incumbered Estates in Sind, as guardian of Estate No. 202, of Nawab Wali Muhammad.	Suit for partition of arable land and mesne profits for three years, valued at Rs. 4,272-3-0.	Do.
31	Kaisar Khan, estate owner, and Manager, Incumbered Estates, as guardian of Estate No. 782.	Golomal ...	Suit for recovery of land sold by the father of the estate owner after discharge from the management of the old Act.	The suit pending in the District Court, Sukkur. The suit was filed on the last day (i.e. in July 1915) on which the Court was being closed.
32	Do. ...	Bahadur and others ...	Do. ...	Do.
33	Do. ...	Bahadur ...	Do. ...	Do.
34	Do. ...	Jurio	Do. ...	Do.
35	Do. ...	Amir	Do. ...	Do.
36	Do. ...	Abdullah ...	Do. ...	Do.
37	Do. ...	Dakhim ...	Do. ...	Do.
38	Do. ...	Mahir Ali ...	Do. ...	Do.
39	Do. ...	Paru	Do. ...	Do.
40	Do. ...	Mubark ...	Do. ...	Do.
41	Do. ...	Hussain ...	Do. ...	Do.
42	Do. ...	Murid	Do. ...	Do.
43	Do. ...	Muhammad ...	Do. ...	Do.
44	Do. ...	Nur Muhammad ...	Do. ...	Do.
45	Do. ...	Phog	Do. ...	Do.
46	Do. ...	Sher Muhammad ...	Do. ...	Do.
47	Do. ...	Nur	Do. ...	Do.
48	Khan Muhammad, estate owner, and Manager, Incumbered Estates, as guardian of Estate No. 429.	Muhammad Khan ...	Suit for supply of water from the joint well.	Suit pending in the District Court, Sukkur.

No.	Name of plaintiff.	Name of defendant.	Subject.	Remarks.
49	Ali Nawaz Khan and others.	Khan Muhammad, estate owner of Estate No. 429, and Manager, Incumbered Estates, as guardian of the estate.	Suit for declaration and issue of an injunction.	Suit pending in the District Court, Sukkur.
5	Parumal ...	Wali Muhammad, estate owner No. 843, and Manager as guardian of the estate.	Suit for declaration and issue of an injunction.	Do.
51	Banumal minor, and Court of Wards.	Khamiso, estate owner No. 926, and Manager as guardian of the estate *pro forma* party.	Suit for partition ...	Referred to the arbitration of the Manager and Court of Wards.
52	Muhammad Saleh and others.	Shadi Khan and others, and the Manager, Incumbered Estates, as guardian of Estate No. 847.	Do. ...	Suit pending in the District Court, Sukkur.
53	Abdul Rahman and others.	Dur Muhammad, defendant No. 15, and Manager as guardian of Estate No. 922.	Do. ...	Suit pending in the District Court, Larkana.
54	Wahid Buksh and others & Managers, Incumbered Estates, as guardian of Estate No. 101 *pro forma* party.	Shahbuldin ...	Suit for recovery of land sold by the deceased estate owner and father of Wahid Baksh after discharge from management of old Act.	Suit pending in the District Court, Sukkur.
55	Tirithdas ...	Manager, Incumbered Estates in Sind, as guardian of Estate No. 763 of Mir Imam Baksh Khan.	Suit for the issue of an injunction.	Suit pending in the District Court, Hyderabad.
56	Hemandas wd. Rijhumal.	Manager, Incumbered Estates in Sind, as guardian of Estate No. 866 of Sayad Mahdi Shah.	Suit for Rs. 589-8-0 ...	Suit has been withdrawn by the plaintiff.
57	Manager, Incumbered Estates, as guardian of Estate No. 727 of Musamat Fatma	Sayad Kamil Shah ...	For recovery of land ...	Suit pending in the District Court, Hyderabad.
58	Muhammad Khan.	Abdul Hamid and 4 others and Manager, Incumbered Estates, as guardian of Estate No. 895.	Claim for possession of land and mesne profits.	Suit pending in the District Court, Hyderabad; the Manager being a *pro forma* party.
59	Munshi Chellaram.	Shafi Muhammad, esowner No. 536, and others and Manager as guardian.	Applications for execution of decree in Suit No. 53 of 1910.	Appeal pending in the Court of the Judicial Commissioner of Sind.

A. M. MACMILLAN,

Manager.

APPENDIX VI.

Statement showing the balance outstanding on account of Government revenue on 31st July 1914, amount claimed for 1914-1915, amount paid during the year and the balance outstanding on 31st July 1915.

District.	Balance outstanding on 31st July 1914.	Amount claimed for 1914-1915.	Total.	AMOUNT PAID UPTO 1st JULY 1915 ON ACCOUNT OF				BALANCE OUTSTANDING ON 1st JULY 1915 ON ACCOUNT OF			Remarks.
				FORMER YEARS		Current year.	Total.	Former years.	Current year.	Total.	
				Remitted.	Actually paid.						
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	13,711	8,802	22,513	...	142	8,000	8,143	13,569	802	14,371	
Hyderabad ...	7,559	23,749	31,308	...	2,375	20,923	23,298	5,184	2,826	8,010	
Nawabshah ...	15,882	39,289	55,171	...	1,814	31,425	33,239	14,068	7,864	21,932	
Thar and Parkar ...	11,929	60,678	72,767	...	3,163	47,110	50,273	8,760	12,918	21,678	
Larkana	26,162	31,505	57,667	...	2,723	28,849	31,572	23,739	2,193	25,932	
Sukkur	37,066	63,908	1,00,974	...	6,162	57,896	64,058	30,904	6,012	36,916	
Upper Sind Frontier ..	14,871	27,885	42,756	...	2,380	25,556	27,936	12,191	2,709	14,900	
TOTAL ...	1,27,480 (a)	2,55,776 (b)	3,83,256	...	18,778 (c)	2,20,352 (d)	2,39,130	1,08,712 (e)	35,424 (f)	1,44,136	

Includes arrears before management.
(a) Rs. 1,04,173
(c) ,, 11,976
(e) ,, 96,197

Includes.
Malkano.
(b) Rs. 90
(d) ,, 90
(f) ,, ,,

Follow Assessment.
Rs. 17,873
,, 10,478
,, 3,145

A. M. MACMILLAN,
Manager

KARACHI: THE COMMISSIONER'S PRINTING PRESS.

Annual Reports.

Report on the Administration of the Incumbered Estates in Sind for the year ending 31st July 1915.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 1314.

Bombay Castle, 3rd February 1916.

Memorandum from the Commissioner in Sind No. 761 dated 10th December 1915 Submitting, with his remarks, the Report on the Administration of the Incumbered Estates in Sind for the year ending 31st July 1915.

RESOLUTION.—Government note with pleasure the improvements in office methods and management which are referred to by the Commissioner in Sind in paragraph 10 of his memorandum, and trust that a substantial advance will now be effected both in the recovery of dues and in the disposal of old liquidation schemes, which have proved unsatisfactory, and the preparation of new schemes.

J. A. POPE,
Under Secretary to Government.

To

The Commissioner in Sind,
The Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Manager, Incumbered Estates in Sind,
The Accountant General (with a copy of the report),
The Government of India, } by letter.
The Secretary of State for India }

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